



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



ACCOUNTING DEPARTMENT
ANDALAS UNIVERSITY
PADANG, INDONESIA
2021

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

Course unit title	Introduction to Accounting I
Course unit code	ACC61101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	1 st Year
Semester/trimester when the course unit is delivered	1 st Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Prof. Dr. Eddy R. Rasyid M.Com, Hons Ak, CA Dr. Syahril Ali M,Si, Ak, CA, CPA Dr. Yuskar MM, Ak, CA Dr. Suhairi SE, M.Si, Ak, CA Dr. Yurniwati, SE, M.Si, Ak, CA Dr. Efa Yonnedi, SE, MPPM, Ak, CA Dr. Asniati, SE, MBA, Ak, CA, CSRS, CSRA Dra. Rahmi Desriani M.Si, Ak, CA Drs. Rinaldi Munaf MM, Ak, CA
Learning outcomes of the course unit	1. Having knowledge of the fundamental terms, definitions, and principles in preparing financial statements 2. Able to prepare financial statements 3. Able to work in a team 4. Able to communicate the business and accounting elements of a transaction 5. Able to compare components of the financial statements of one company to another
Mode of delivery (face-to-face, distance learning)	Synchronous and unsynchronous
Prerequisites and co-requisites (if applicable)	
Course content	1. Accounting in action 2. The recording process 3. Adjusting the accounts 4. Completing accounting cycle 5. Accounting for merchandising operations

Recommended or required reading and other learning resources/tools	Main: 1. Kieso et. al, Financial Accounting: IFRS Edition, 3rd Edition, 2015. Secondary: 2. Warren, Reeve and Fees, Accounting, ed 21, South-Western Thomson.				
Planned learning activities and teaching methods					
	Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience
	(1)	(2)	(3)	(4)	(5)
1	Students are able to: <ul style="list-style-type: none"> Describe the meaning of accounting and the role of accounting in the company Summarize generally accepted Ak principles Describe the fields of accounting knowledge and types and forms of business entities 	<ul style="list-style-type: none"> Understanding Accounting The Role of Accounting in Business Parties with an interest in financial statements Generally accepted accounting principles Areas of accounting knowledge Type of company and business entity 	Tutorials (90 minutes) Class discussion (60 minutes)	<ul style="list-style-type: none"> Describe the meaning of accounting and the role of accounting in the company Summarizing generally accepted Ak principles Describe the fields of accounting knowledge and types and forms of business entities 	
2	Students are able to: <ul style="list-style-type: none"> Explain about business transactions Create accounting equations and explain each element in the equation Describe the financial statements of a sole proprietorship and explain how they relate to each other 	<ul style="list-style-type: none"> Understanding Transactions Accounting Equation Financial statements (statement of financial position, statement of profit/loss, statement of changes in equity and statement of cash flows) 	Tutorials and group discussions	Students explain about business transactions Create an accounting equation and explain each element in the equation <ul style="list-style-type: none"> Describe the financial statements of a sole proprietorship and explain how the reports 	

				relate to each other			
	3	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain why accounts are used to record and summarize the effects of transactions on financial statements. - Describe the characteristics of an account - Describes debit and credit rules and normal account balances. - Analyze and summarize the effect of transactions on L/K - Prepare trial balance and explain its use to find errors - Preparing financial statements 	<ul style="list-style-type: none"> • Understanding Account • Account Grouping • Account working principle • Transaction Analysis • Use of Accounts to record transactions • Preparation of trial balance • Preparation of financial reports 		<p>Students explain about the account, the use of the account</p> <ul style="list-style-type: none"> - Describes debit and credit rules and normal account balances. - Analyze and summarize the effect of transactions on L/K - Prepare trial balance and explain its use to find errors - Preparing financial statements 		
	4	<p>Students are able to:</p> <ul style="list-style-type: none"> Explaining the proof of transaction Describe the characteristics of good evidence Explain the function of the journal Record transactions in the journal 	<ul style="list-style-type: none"> • Proof of transaction • Principles of Good Evidence • Journal and journaling 		<p>Students explain the proof of transactions</p> <p>Describe the characteristics of good evidence</p> <p>Explain the function of the journal</p> <ul style="list-style-type: none"> • Record transactions in the journal 		
	5	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the general ledger and subsidiary ledger - Understand the assignment of 	<ul style="list-style-type: none"> • Ledger and subsidiary ledger • Classification and numbering of ledger 		<p>Students explain about ledgers and subsidiary books</p>		

		<p>general ledger account codes.</p> <ul style="list-style-type: none"> - Transferring transaction data in the journal to the general ledger. - Prepare a trial balance - Compile a list of accounts receivable and payable balances ● - Find errors in recording transactions and correct them 	<p>account codes</p> <ul style="list-style-type: none"> ● Posting journals to general ledger accounts and subsidiary ledger accounts ● Preparation of trial balance ● Preparation of a list of accounts receivable and accounts payable balances ● Error correction 		<ul style="list-style-type: none"> - Give the ledger account code number. - Transferring transaction data in the journal to the general ledger. - Prepare a trial balance - Compile a list of accounts receivable and payable balances - Find errors in recording transactions and correct them 		
	6	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the relationship between the matching concept and the accrual basis of accounting - Explain why adjustments are needed and what are the characteristics of adjusting entries - Prepare journal entries for accounts that require adjustments - Overview of the adjustment process and prepare an adjusted trial balance - Prepare work sheet - Prepare L/K from the work sheet 	<ul style="list-style-type: none"> ● The concept of matching and customization ● Preparation of work sheet ● Preparation of financial statements, adjusting journals and posting to general ledger accounts ● Closing journals and posting to general ledger accounts ● Preparation of trial balance after closing ● Reverse journal and post to ledger account 		<p>Students explain the relationship between the matching concept and basic accrual accounting</p> <ul style="list-style-type: none"> - Make adjusting journal entries Prepare adjusted trial balance - Prepare work sheet - Prepare L/K from the work sheet - Make closing journal entries and compile a trial balance after closing - Make reversing 		

		- Make adjusting entries and closing entries from the work sheet - Prepare trial balance after closing - Make reversing journals and transfer to ledgers			journals and transfer to ledgers		
	7	Students are able to complete the recording of transactions of a service company for a certain period	Practice Set		Students complete the recording of transactions of a service company for a certain period		
	8	Midterm exam					
	9	Students are able to: - Distinguishing the activities of a service company from a trading company - Describe the relationship of the controlling ledger and subsidiary ledger accounts Journalize and post cash purchase and disbursements transactions in a manual accounting system that uses subsidiary ledgers and special journals	<ul style="list-style-type: none"> • Characteristics of trading company • Controlled ledger and subsidiary ledger accounts • Recording of purchase transactions, purchase returns and posting to general ledger accounts • Recording of debt payment transactions and purchase discounts and other cash disbursements transactions and posting to ledger accounts 		Students journal and post cash purchase and disbursements transactions in a manual accounting system that uses subsidiary ledgers and special journals		
	10	Students are able to: - Journalize and post sales transactions and cash receipts in a manual accounting system using subsidiary ledgers and special journals - Prepare a trial balance	<ul style="list-style-type: none"> • Recording sales transactions and sales returns and posting to general ledger accounts • Recording transactions for receipt of receivables and sales discounts as well as other cash receipt transactions and 		Students journalize and post sales transactions and cash receipts in a manual accounting system that uses subsidiary ledgers and		

		<ul style="list-style-type: none"> - Prepare a list of accounts receivable and a list of accounts payable from the subsidiary ledger 	posting to ledger accounts <ul style="list-style-type: none"> Preparation of trial balance Preparation of a list of accounts receivable balances and accounts payable balances 		special journals <ul style="list-style-type: none"> Prepare a trial balance Prepare a list of accounts receivable and a list of accounts payable from the subsidiary ledger 		
	11	Students are able to: <ul style="list-style-type: none"> Prepare journal entries for accounts that require adjustments Overview of the adjustment process and prepare an adjusted trial balance Prepare a work sheet 	<ul style="list-style-type: none"> Trial balance Adjusting journal entry Adjusted trial balance Completion of work sheet preparation 		<ul style="list-style-type: none"> Students make journal entries for accounts that require adjustments Overview of the adjustment process and prepare an adjusted trial balance Prepare work sheet 		
	12	Students are able to: <ul style="list-style-type: none"> Prepare financial reports for trading companies Explain the financial statements of partnerships and limited liability companies. 	<ul style="list-style-type: none"> Preparation of financial statements of trading companies. Income statement Balance Statement of Changes in Retained Earnings Guild Balance Guild's Capital Change Report 		<ul style="list-style-type: none"> Students prepare financial reports for trading companies Explain the financial statements of partnerships and limited liability companies. 		
	13	Students are able to: <ul style="list-style-type: none"> Make closing journal Create a trial balance after closing 	<ul style="list-style-type: none"> Closing journals and posting to general ledger accounts <ul style="list-style-type: none"> Trial balance after closing 		Students are able to: <ul style="list-style-type: none"> make closing entries and post-closing trial balances 		
	14	Students are able to: <ul style="list-style-type: none"> Understand the importance of 	<ul style="list-style-type: none"> Reverse journal and post to ledger account 		College student <ul style="list-style-type: none"> Understand 		

		<p>making reversing journals</p> <ul style="list-style-type: none"> - Knowing adjusting journals that require reversing journals - Make reversing journals and post to ledgers - Correcting errors in recording transactions 	<ul style="list-style-type: none"> • Correction journal 		<p>the importance of making reversing journals</p> <ul style="list-style-type: none"> - Knowing adjusting journals that require reversing journals - Make reversing journals and post to ledgers - Correcting errors in recording transactions 		
	15	<p>Students are able to complete recording transactions of a company trade for a certain period</p>	<ul style="list-style-type: none"> • Practice Set 		<p>Students complete the recording of transactions of a company trade for a certain period</p>		
	16	FINAL EXAMS	<ul style="list-style-type: none"> • 				
Language of instruction	English						
Assessment methods and criteria	<ol style="list-style-type: none"> 1. UTS 2. UAS 3. Weekly tasks 4. Dimensions of intrapersonal skills 5. Attributes of interpersonal softskill 6. Dimensions of attitudes and values 						



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

Course unit title	Intermediate Accounting 1
Course unit code	ACC61101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	1 st Year
Semester/trimester when the course unit is delivered	2 nd Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Prof. Dr. Eddy R. Rasyid M.Com, Hons Akt, CA Dr. Syahril Ali M,Si, Akt, CA, CPA Dr. Yuskar MM, Akt, CA Dra. Rahmi Desriani M.Si, Akt, CA Drs. Rinaldi Munaf MM, Akt, CA Dra. Nini Syofriyeni M.Si, Akt, CA Dr. Suhairi SE, M.Si, Akt, CA Dr. Yurniwati, M.Si, Akt, CA Dra. Husna Roza M. Com, Akt, CA Drs. Jonhar M.Si, Akt, CA Drs. Ilmainir M.Si, Akt, CA
Learning outcomes of the course unit	1. Students are able to explain principles and ethics in research 2. Students are able to formulate problems and develop research hypotheses
Mode of delivery (face-to-face, distance learning)	Synchronous and unsynchronous

Prerequisites and co-requisites (if applicable)	Introduction to Accounting 1																																		
Course content	1. Accounting manufacturing 2. Concepts, principles and procedures for recording and presenting major financial statement items: <ul style="list-style-type: none"> • Cash and Securities • Accounts receivable • Notes Receivable • Supply • Fixed assets • Intangible Assets and Other Assets 																																		
Recommended or required reading and other learning resources/tools	Main: 1. Kieso et. al, Financial Accounting: IFRS Edition, 3rd Edition, 2015. Secondary: 2. Warren, Reeve and Fees, Accounting, ed 21, South-Western Thomson.																																		
Planned learning activities and teaching methods	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 8%;">Week</th> <th style="width: 18%;">Expected final capability</th> <th style="width: 18%;">Study Materials (Teaching Materials) And References</th> <th style="width: 12%;">Learning Methods and Time Allocation</th> <th style="width: 12%;">Student Learning Experience</th> <th style="width: 12%;">Assessment Criteria (Indicator)</th> <th style="width: 8%;">Rating Weight (%)</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Students are able to: - Explain the activities of the factory company - Explain specific manufacturing accounting issues</td> <td>- Manufacturing Company Activities - Special issues - Accounting process - Journals and ledgers</td> <td>Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)</td> <td>Students solve manufacturing accounting specific problems</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td>Students are able to: - complete the work sheet of the manufacturing company - prepare financial reports for manufacturing companies</td> <td>- Worksheet, adjusting journal - Financial statements</td> <td>Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)</td> <td>• Students make adjusting journals and complete work sheets for manufacturing companies and prepare</td> <td></td> <td></td> </tr> </tbody> </table>							Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	1	Students are able to: - Explain the activities of the factory company - Explain specific manufacturing accounting issues	- Manufacturing Company Activities - Special issues - Accounting process - Journals and ledgers	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	Students solve manufacturing accounting specific problems			2	Students are able to: - complete the work sheet of the manufacturing company - prepare financial reports for manufacturing companies	- Worksheet, adjusting journal - Financial statements	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	• Students make adjusting journals and complete work sheets for manufacturing companies and prepare		
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2	Students are able to: - complete the work sheet of the manufacturing company - prepare financial reports for manufacturing companies	- Worksheet, adjusting journal - Financial statements	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	• Students make adjusting journals and complete work sheets for manufacturing companies and prepare																															

					financial reports		
3	Students are able to make Closing Journal and Trial after Closing	<ul style="list-style-type: none"> - Closing Journal, trial balance after closing - Manufacturing Accounting Case 	<p>Tutorials (30 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (90 minutes)</p>	Students solve manufacturing company accounting cases			
4	<p>Students are able to:</p> <p>Explain cash valuation and reporting</p> <p>Explain the outline of cash control</p> <ul style="list-style-type: none"> - Record cash disbursements with the voucher system 	<ul style="list-style-type: none"> - Rating and reporting cash - Cash control - Voucher system 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<ul style="list-style-type: none"> • Students explain the outline of cash control and record cash disbursements using the voucher system 			
5	<p>Students are able to:</p> <ul style="list-style-type: none"> - Make bank reconciliation - Record cash disbursements through the petty cash fund • - Recording securities transactions 	<ul style="list-style-type: none"> - Bank reconciliation - Petty cash fund Securities: <ul style="list-style-type: none"> a. Acquisition b. Sale c. Dividend Receipt d. Adjusting journal entry e. List of securities 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<ul style="list-style-type: none"> - Students make bank reconciliation - Record cash disbursements petty cash funds - Recording securities transactions 			
6	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the meaning, assessment and reporting of receivables - Explain the allowance for bad debts - Calculate and record allowance for doubtful accounts 	<ul style="list-style-type: none"> Understanding Accounts Receivable - Rating and reporting - Allowance for bad debts 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	Students understand the concepts, principles and procedures for recording Accounts Receivable accounts.			

	7	<p>Students are able to:</p> <ul style="list-style-type: none"> - Recording the write-off of accounts receivable - Record receipt of write-off receivables - Calculating the age of accounts receivable <p>Make a list of accounts receivable age</p>	<ul style="list-style-type: none"> - Accounts receivable write-off - Receipt of receivables written off - Direct deletion method - Age of accounts receivable 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<p>Students understand the concepts, principles, procedures and techniques of recording Accounts Receivable accounts</p>		
	8	Midterm exam					
	9	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the meaning and types of money orders - Explain the valuation and reporting of notes receivable - Determine the maturity date of the note - Calculate interest or discount on notes - Record transactions related to notes receivable 	<ul style="list-style-type: none"> - Understanding money orders - Rating and reporting - Money order withdrawal - Maturity of note - Interest calculation - Money order - Sales of money orders - Money order discount - Money order list 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<p>Students understand the concepts, principles, procedures and techniques for recording Notes Receivable accounts</p>		
	10	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explaining prepaid expenses, accrued income - Record transactions related to the posts mentioned above 	<ul style="list-style-type: none"> - Prepaid expenses - Accrued income 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<p>Students understand the concepts, principles, procedures and techniques of recording accounts for Prepaid Expenses and Accrued Income</p>		
	11	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the valuation and reporting of 	<ul style="list-style-type: none"> - Rating and reporting Inventory in financial statements 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A</p>	<p>Students calculate the cost of inventory using</p>		

		<p>merchandise inventory</p> <ul style="list-style-type: none"> - Explain the effect of merchandise inventory on financial statements - Explain and calculate the cost of inventory - Explain the effect of different methods of determining the cost of inventory on the financial statements - Explain and calculate the cost of inventory using the estimation method 	<ul style="list-style-type: none"> - Determination of the cost of inventory - The effect of differences in the method of determining the cost of goods - Special identification method - Estimation method 	<p>(30 minutes) Exercise (60 minutes)</p>	<p>different methods.</p>		
	12	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain inventory valuation and reporting - Calculating inventory using the lowest price method between cost and market price - Explain the perpetual system - Record purchases and sales of merchandise on a periodic system - Record inventory transactions in card stock 	<ul style="list-style-type: none"> - The lowest price between cost price and market price - Inventory recording system - Cost of goods sold - Inventory List 	<p>Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)</p>	<p>Students calculate inventory value using LCOM, perpetual, and periodic methods and record inventory transactions in stock cards</p>		
	13	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the concepts, principles and procedures as well as recording techniques for the 	<ul style="list-style-type: none"> - Definition of Fixed Assets - Acquisition of Fixed Assets - Shrinkage - Depreciation method 	<p>Tutorials (60 minutes) Discussion and Q&A (30 minutes)</p>	<p>Students calculate and record the cost of fixed assets. Students calculate depreciation expense on fixed assets</p>		

		<p>acquisition of Fixed Assets.</p> <ul style="list-style-type: none"> - Calculating depreciation expense on Fixed Assets with various depreciation methods • - Create a Fixed Asset List 	<ul style="list-style-type: none"> - Rating and reporting - Fixed asset book 	<p>Exercise (60 minutes)</p>	<p>using various methods.</p>		
	14	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explain the concepts, principles and procedures as well as recording techniques for the disposal of Fixed Assets. - Explain the difference between capital expenditure and income expenditure - Explain the presentation of Fixed Assets in the financial statements 	<ul style="list-style-type: none"> - Asset sale - Asset exchange - Asset deletion - Fixed assets of small value - Capital expenditure and income expenditure - Presentation in financial statements 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<p>Students calculate and record the disposal of Fixed Assets. Students present Fixed Assets in Financial Statements</p>		
	15	<p>Students are able to:</p> <ul style="list-style-type: none"> - Explaining concepts, principles and procedures as well as recording techniques for Intangible Assets, Natural Resources Concession Rights and Other Assets 	<ul style="list-style-type: none"> - Definition of Intangible Assets - Recording - Amortization - Natural Resources Concession Rights - Miscellaneous Assets 	<p>Tutorials (60 minutes)</p> <p>Discussion and Q&A (30 minutes)</p> <p>Exercise (60 minutes)</p>	<p>Students record and present Intangible Assets, Natural Resources Concession Rights and Other Assets</p>		
	16	FINAL EXAMS	•				
Language of instruction	English						

Assessment methods and criteria	<ol style="list-style-type: none">1. UTS2. UAS3. Weekly tasks4. Dimensions of intrapersonal skills5. Attributes of interpersonal softskill6. Dimensions of attitudes and values
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**Description of Course Unit according to the
ECTS User's Guide 2015**

Course unit title	Introduction to Taxation
Course unit code	ACC61103
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	1 st Year
Semester/trimester when the course unit is delivered	2 nd Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Rahmat Kurniawan, SE, MA, Ak, CA, CPAI Fauzan Misra, SE, M.Sc, Ak, CA, BKP Firdaus, SE, M.Si, Ak
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the basic provisions of Income Tax (PPh) 2. Students are able to explain the provisions for calculating, depositing and reporting income tax 3. Students are able to calculate PPh Article 21, 23, 4 paragraph (2), 17 paragraph (2C) and 26 payable 4. Students are able to calculate Income Tax Article 22 payable 5. Students are able to calculate Income Tax Articles 24 and 25 owed 6. Students are able to calculate income tax payable after the tax year ends 7. Students are able to determine the mechanism for collecting Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM)
Mode of delivery (face-to-face, distance learning)	Synchronous and unsynchronous

<p>Prerequisites and co-requisites (if applicable)</p>	
<p>Course content</p>	<ol style="list-style-type: none"> 1. Taxation concepts and theories: <ol style="list-style-type: none"> a. Understanding Tax: Paradigm and Reconstruction b. State and Tax Functions c. Tax Classification d. Tax System e. Tax Law and Tax Jurisdiction f. Tax Collection Principles 2. General provisions and tax procedures: <ol style="list-style-type: none"> a. Procedures for Registration of Taxpayers and Taxable Entrepreneurs b. Procedures for maintaining bookkeeping and recording c. Procedures for payment and deposit of taxes d. Tax reporting procedures 3. General provisions and tax procedures: <ol style="list-style-type: none"> a. Fiscal supervision functions: tax research, tax audit, preliminary evidence examination and tax investigation b. Tax Assessment Letter (SKP), including: SKPKB, SKPLB, SKPN and SKPKBT c. Tax bill 4. General provisions and taxation procedures: <ol style="list-style-type: none"> a. Object b. Appeal c. lawsuit d. Judicial review 5. Collection of Taxes by Compulsory Letter: <ol style="list-style-type: none"> a. Prior rights to tax receivables b. Series of collections in forced letters: warning letters, forced letters, warrants to carry out confiscation, auction announcements and sale of confiscated goods c. Instant and one-time billing d. Supporting actions for the issuance of forced letters: Blocking, Prevention and Hostage taking e. Tax collection expiration f. Tax debt write-off 6. Local Taxes: <ol style="list-style-type: none"> a. Provincial Tax: Motor vehicle tax, Motor vehicle transfer fee, Motor vehicle fuel tax, Surface water tax and Cigarette tax b. District/City taxes: Hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, metal and rock mineral tax, parking tax, groundwater tax, swallow's nest tax, rural and urban land and building tax, rights acquisition fee on land and buildings
<p>Recommended or required reading and other learning resources/tools</p>	<p>Main: Tax laws and regulations include the Income Tax Law, the PPN and PPnBM Law, the KUP Law, and their derivative regulations including Government Regulations, Minister of Finance Regulations and related Director General of Taxes Regulations Rosdiana, Haula. Introduction to Tax Science: Policy and Implementation in Indonesia. Press Eagle. Jakarta: 2012 Brotodihardjo, R Santoso. Introduction to Tax Law. Aditama Refika. Jakarta: 2008</p> <p>Secondary: Official, siti. 2016. Taxation: Theory and Case. Revised Edition 2016. Salemba Empat Waluyo. 2016. Indonesian Taxation. Revised Edition 2016. Salemba Empat</p>

Planned learning activities and teaching methods	Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	Students are able to explain the concepts and theories of taxation	Taxation Concepts and Theories: - Understanding Tax: Paradigm and Reconstruction - State and Tax Functions - Tax Classification	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	Students seek information from various sources (especially the Internet) about taxation concepts and theories	Indicator - Accuracy in explaining the Definition of Tax: Paradigm and Reconstruction - Accuracy in explaining State and Tax Functions - Accuracy of explaining about Tax Classification Non-test form; - Paper writing - Presentation	
	2	Students are able to explain the concepts and theories of taxation	Taxation Concepts and Theories: - Taxation System - Tax Law and Tax Jurisdiction - Principles of Collection of Taxes	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	Students seek information from various sources (especially the Internet) about taxation concepts and theories	Indicator - Accuracy in explaining the Tax System - Accuracy in explaining about Tax Law and Tax Jurisdiction - Accuracy in explaining the principles of tax collection Non-test form; - Task - Presentation	
	3	Students are able to explain the procedures for registration	General Provisions and Tax Procedures: - Taxpayer Registration	- Collaborative learning is held with the stages of focus group	- Students seek information from various sources (especially	Indicator - Accuracy in explaining the procedures for registration of taxpayers and	

		of taxpayers and taxable entrepreneurs	- Taxable Entrepreneur Registrations	discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	the Internet) about the procedures for registration of taxpayers and taxable entrepreneurs - Students read and study the laws and regulations	taxable entrepreneurs Non-test form; - Task - Presentation	
	4	Students are able to explain about the procedures for carrying out bookkeeping and recording	General Provisions and Tax Procedures: - Bookkeeping and Recording and Calculation of Net Income - Tax sanctions related to bookkeeping and recording	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the procedures for keeping books and records - Students read and study the laws and regulations	Indicator - Accuracy in explaining the procedures for keeping books and records Non-test form; - Task - Presentation	
	5	Students are able to explain the procedures for depositing and reporting taxes	General Provisions and Tax Procedures: - Tax Deposit Procedures - Tax Reporting Procedures - Tax Sanctions related to Tax Deposit and Reporting	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the procedures for depositing and reporting taxes - Students read and study the laws and regulations	Indicator - Accuracy in explaining the procedures for depositing and reporting taxes Non-test form; - Task - Presentation	
	6	Students are able to explain the procedures	General Provisions and Tax Procedures:	- Collaborative learning is held with the	- Students seek information from various	Indicator - Accuracy in explaining the procedures for	

		for implementing supervision by the tax authorities	<ul style="list-style-type: none"> - Tax Research - Tax audits - Preliminary Evidence Check - Tax Investigation 	<p>stages of focus group discussions, home group discussions, and plenary discussions in class.</p> <p>- Case work and practice questions (cooperative learning) are held in the classroom</p>	<p>sources (especially the Internet) about the procedures for implementing supervision by the tax authorities</p> <p>- Students read and study the laws and regulations</p>	<p>implementing supervision by the tax authorities</p> <p>Non-test form;</p> <ul style="list-style-type: none"> - Task - Presentation 	
	7	Students are able to explain the procedures for issuing tax assessment letters by the tax authorities	<p>General Provisions and Tax Procedures:</p> <ul style="list-style-type: none"> - Tax Underpayment Assessment Letter - Overpaid Tax Assessment Surat - Zero Tax Assessment Letter - Additional Underpayment Tax Assessment Letter 	<p>- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class.</p> <p>- Case work and practice questions (cooperative learning) are held in the classroom</p>	<p>- Students seek information from various sources (especially the Internet) about the procedures for issuing tax assessments by the tax authorities</p> <p>- Students read and study the laws and regulations</p>	<p>Indicator</p> <ul style="list-style-type: none"> - Accuracy in explaining the procedure for issuing tax assessment letters by the tax authorities <p>Non-test form;</p> <ul style="list-style-type: none"> - Task - Presentation 	
	8	Midterm exam					
	9	Students are able to explain the procedures for issuing Tax Collection Letters by the tax authorities	<p>General Provisions and Tax Procedures:</p> <ul style="list-style-type: none"> - Tax bill 	<p>- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class.</p> <p>- Case work and practice questions (cooperative learning) are held in the classroom</p>	<p>- Students seek information from various sources (especially the Internet) about the procedures for issuing tax invoices by the tax authorities</p> <p>- Students read and study the laws and regulations</p>	<p>Indicator</p> <ul style="list-style-type: none"> - Accuracy in explaining the procedures for issuing Tax Collection Letters by the tax authorities <p>Non-test form;</p> <ul style="list-style-type: none"> - Calculation tasks - Presentation 	

	10	Students are able to explain the procedures for resolving tax disputes	General Provisions and Tax Procedures: - Object - Appeal - Lawsuit - Judicial review	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about tax dispute resolution procedures - Students read and study the laws and regulations	Indicator - Accuracy in explaining the procedures for resolving tax disputes Non-test form; - Calculation tasks - Presentation	
	11	Students are able to explain the procedures for collecting taxes by the tax authorities	General Provisions and Tax Procedures: - Tax Collection by Forced Letter	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about tax collection procedures by the tax authorities - Students read and study the laws and regulations	Indicator - Accuracy in explaining the procedures for collecting taxes by the tax authorities Non-test form; - Calculation tasks - Presentation	
	12	Students are able to calculate PBB payable	Property tax: - Understanding, Background and Legal Basis - UN Objects and Exceptions - UN Subjects and Exceptions - Rights and Obligations of Taxpayers	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are	- Students seek information from various sources (especially the Internet) about the calculation of PBB - Students read and study the laws and regulations	Indicator - Accuracy in calculating PBB payable Non-test form; - Calculation tasks - Presentation	

				held in the classroom			
	13	Students are able to calculate PBB payable	Property tax: - Tax base - Tariffs and Calculation Procedures - Calculation Case	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the calculation of PBB - Students read and study the laws and regulations	Indicator - Accuracy in calculating PBB payable Non-test form; - Calculation tasks - Presentation	
	14	Students are able to calculate outstanding BPHTB	Fees for Acquisition of Land and Building Rights: - Understanding and Legal Basis - Objects and their Exceptions - Subjects and Exceptions - Rights and Obligations of Taxpayers - Tariffs and Calculation Procedures - Calculation Case	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about calculating BPHTB - Students read and study the laws and regulations	Indicator - Accuracy in calculating BPHTB Non-test form; - Calculation tasks - Presentation	
	15	Students are able to calculate the Stamp Duty owed	Stamp Duty: - Understanding and Legal Basis - Objects and their Exceptions - Subjects and Exceptions - Tariffs and Calculation Procedures	- Collaborative learning is held with the stages of focus group discussions, home group discussions, and plenary discussions in class.	- Students seek information from various sources (especially the Internet) about the calculation of stamp duty - Students read and	Indicator - The accuracy of calculating the Stamp Duty payable Non-test form; - Calculation tasks - Presentation	

				- Case work and practice questions (cooperative learning) are held in the classroom	study the laws and regulations		
	16	FINAL EXAMS	•				
Language of instruction	English						
Assessment methods and criteria	1. UTS 2. UAS (3) Assignments 3. Quizzes and Participation 4. And Others						



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

Course unit title	Information Technology and Computer Programming
Course unit code	EKA 302
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Verni Juita, SE, Mcomm (ADV), Ak, CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the use of computer technology in organizational information systems and practice it 2. Students are able to explain the principles of computer control in general with regard to the use of computational technology and specifically on the use of Ms. Excel and Access (Internal Control). 3. Students are able to approach the role of information and communication technology in accounting information systems.
Mode of delivery (face-to-face, distance learning)	Distance Learning (Synchronous and unsynchronous)
Prerequisites and co-requisites (if applicable)	
Course content	<p>Introduction of computer usage consistently in accordance with procedures, especially in terms of security</p> <p>Use of Ms. Excel in various forms of calculations and formulas</p> <p>Ms. Access's use of data management of various types of businesses is simple</p>

Recommended or required reading and other learning resources/tools	<p>Main: Handbook of LKAK Computer Labor Practicum, Faculty of Economics, Andalas University</p> <p>Secondary: All materials from various sources that can be accounted for regarding the use of Microsoft Excel in computing and Microsoft Access in simple data management.</p>																														
Planned learning activities and teaching methods	<p>Hardware: LCD & Projector</p> <p>Software: Microsoft Excell dan Access</p>																														
Language of instruction	Indonesian and English																														
Assessment methods and criteria	<table border="1" data-bbox="636 695 1276 1138"> <thead> <tr> <th data-bbox="636 695 683 737">No.</th> <th data-bbox="683 695 1149 737">Assesment Criteria</th> <th data-bbox="1149 695 1276 737">Score (%)</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="636 737 1276 772">1. Result assessment</td> </tr> <tr> <td data-bbox="636 772 683 825">a.</td> <td data-bbox="683 772 1149 825">MID Test</td> <td data-bbox="1149 772 1276 825">25</td> </tr> <tr> <td data-bbox="636 825 683 877">b.</td> <td data-bbox="683 825 1149 877">Final Test</td> <td data-bbox="1149 825 1276 877">25</td> </tr> <tr> <td data-bbox="636 877 683 930">c.</td> <td data-bbox="683 877 1149 930">Weekly exercises</td> <td data-bbox="1149 877 1276 930">20</td> </tr> <tr> <td colspan="3" data-bbox="636 930 1276 966">2. Process assessment</td> </tr> <tr> <td data-bbox="636 966 683 1018">1.</td> <td data-bbox="683 966 1149 1018">Dimensions of intrapersonal skills</td> <td data-bbox="1149 966 1276 1018">10</td> </tr> <tr> <td data-bbox="636 1018 683 1071">2.</td> <td data-bbox="683 1018 1149 1071">Softskill interpersonal attributes</td> <td data-bbox="1149 1018 1276 1071">10</td> </tr> <tr> <td data-bbox="636 1071 683 1123">3.</td> <td data-bbox="683 1071 1149 1123">Dimensions of attitudes and values</td> <td data-bbox="1149 1071 1276 1123">10</td> </tr> <tr> <td colspan="2" data-bbox="636 1123 1149 1138">Total</td> <td data-bbox="1149 1123 1276 1138">100</td> </tr> </tbody> </table>	No.	Assesment Criteria	Score (%)	1. Result assessment			a.	MID Test	25	b.	Final Test	25	c.	Weekly exercises	20	2. Process assessment			1.	Dimensions of intrapersonal skills	10	2.	Softskill interpersonal attributes	10	3.	Dimensions of attitudes and values	10	Total		100
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**Description of Course Unit according to the
ECTS User's Guide 2015**

Course unit title	Taxation
Course unit code	ACC 62103
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	2 nd Year
Semester/trimester when the course unit is delivered	3 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the basic provisions of Income Tax (PPh) 2. Students are able to explain the provisions for calculating, depositing and reporting income tax 3. Students are able to calculate PPh Article 21, 23, 4 paragraph (2), 17 paragraph (2C) and 26 payable 4. Students are able to calculate Income Tax Article 22 payable 5. Students are able to calculate PPh Article 24 and 25 payable 6. Students are able to calculate income tax payable after the tax year ends 7. Students are able to determine the mechanism for collecting Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM)
Mode of delivery (face-to-face, distance learning)	Synchronous and unsynchronous

Prerequisites and co-requisites (if applicable)	Introduction to Taxation																	
Course content	<p>1. Basic provisions for income tax:</p> <ul style="list-style-type: none"> a. subject of income tax and its exceptions b. subjective tax liability c. PPh object, final PPh object and tax object exemption d. deductible expense and non-deductible expense <p>2. Provisions for calculating and paying income tax:</p> <ul style="list-style-type: none"> a. Net Income Calculation Norms (NPPN) and Special Calculation Norms b. Basic Tax Imposition (DPP) c. tax rate d. mechanism for calculating and paying PPh payable <p>3. Income Tax withholding and collection of taxes: Income Tax Articles 21, 22, 23, 4 paragraph (2), 17 paragraph (2C) and 26:</p> <ul style="list-style-type: none"> a. Mechanism of withholding income tax b. Article 21 PPh subject, Article 21 PPh object, Article 21 PPh withholding, calculation of Article 21 PPh for permanent employees, calculation of Article 21 PPh for non-permanent employees, calculation of Article 21 PPh for non-employees, calculation of Article 21 PPh for other income recipients and calculation of final Article 21 PPh c. Subject, object, withholding and calculation of Income Tax Article 23, 4 paragraph (2), 17 paragraph (2C) and 26 Subject, object, collector and calculation of Article 22 Income Tax, <p>4. Income Tax Articles 24 and 25</p> <p>5. Calculation of income tax payable after the end of the tax year for corporate taxpayers</p> <p>6. VAT and PPnBM</p>																	
Recommended or required reading and other learning resources/tools	<p>Main:</p> <p>Tax laws and regulations include the Income Tax Law, the PPN and PPnBM Law, the KUP Law, and their derivative regulations including Government Regulations, Minister of Finance Regulations and related Director General of Taxes Regulations.</p> <p>1. Resmi, siti. 2016. <i>Perpajakan: Teori dan Kasus</i>. Edisi Revisi 2016. Salemba Empat 2016. <i>Perpajakan Indonesia</i>. Edisi Revisi 2016. Salemba Empat.</p> <p>3. Sukardji, Untung. <i>Pokok-pokok pengaturan Pajak Pertambahan Nilai di Indonesia</i>. 2015. Rajawali Pers</p> <p>Secondary:</p> <p><i>Panduan Komprehensif Pajak Penghasilan</i>. MUC. Jakarta: 2015</p> <p>ana, Haula. <i>Pengantar Ilmu Pajak: Kebijakan dan Implementasi di Indonesia</i>. Rajawali Pers. Jakarta: 2012</p> <p>3. Brotodihardjo, R Santoso. <i>Pengantar Ilmu Hukum Pajak</i>. Refika Aditama. Jakarta: 2008</p>																	
Planned learning activities and teaching methods	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Week</th> <th style="width: 15%;">Expected final capability</th> <th style="width: 20%;">Study Materials (Teaching Materials) And References</th> <th style="width: 15%;">Learning Methods and Time Allocation</th> <th style="width: 15%;">Student Learning Experience</th> <th style="width: 25%;">Assessment Criteria (Indicator)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> <td style="text-align: center;">(4)</td> <td style="text-align: center;">(5)</td> <td style="text-align: center;">(6)</td> </tr> </tbody> </table>						Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	(1)	(2)	(3)	(4)	(5)	(6)
Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)													
(1)	(2)	(3)	(4)	(5)	(6)													

	1	Students are able to explain about the development of Indonesian taxation world	Preliminary: - Syllabus explanation - Explanation of lecture rules - Review of tax concepts and theories - The development of the world of taxation in Indonesia	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	Students seek information from various sources (especially the Internet) about the development of Indonesia's taxation world	Indicator - Accuracy in explaining the development of Indonesia's taxation world Non-test form; - Paper writing - Presentation
	2	Students are able to explain the basic provisions of PPh	Basic Provisions for Income Tax - Tax subjects and their exceptions - Subjective tax liability - Tax Objects and Exceptions	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the basic provisions of PPh - Students read and study the laws and regulations	Indicator - Accuracy in explaining tax subjects and their exceptions - Accuracy in explaining subjective tax liability - Accuracy in explaining the tax object and its exceptions Non-test form; - Task - Presentation
	3	Students are able to explain the basic provisions of PPh	Basic Provisions for Income Tax (Continued) - Reduction of Taxable Income - Non-Taxable Income (PTKP) - Non-deductible expenses - Family income and unit of taxation	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the basic provisions of PPh - Students read and study the laws and regulations	Indicator - Accuracy in explaining the reduction of Taxable Income - Accuracy in explaining non-taxable income (PTKP) - Accuracy in explaining the costs that should not be deducted - Accuracy in explaining family income and tax units

						Non-test form; - Calculation tasks - Presentation
4	Students are able to explain the provisions for calculating and paying PPh	Provisions for Calculation and Repayment of Income Tax - Net Income Calculation Norms - Custom Calculation Norms - Tax base - Tax rates - Calculation of income tax payable - Payment of taxes in the current year	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about the provisions for calculating and paying income tax - Students read and study the laws and regulations	Indicator - Accuracy in explaining Net Income Calculation Norms - Accuracy explains about Special Calculation Norms - Accuracy in explaining the Basic Tax Imposition - Accuracy in explaining tax rates - Accuracy in explaining the calculation of income tax payable - Accuracy in explaining tax settlement in the current year	Non-test form; - Calculation tasks - Presentation
5	Students are able to calculate PPh Article 21/26	Income Tax Article 21/26 - Definition - Subjects, Objects and Their Exceptions - Withholding Income Tax Article 21/26 - Calculation of Article 21 Income Tax for Permanent Employees	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about Income Tax Article 21 - Students read and study the laws and regulations	Indicator - Accuracy in calculating PPh Article 21/26	Non-test form; - Calculation tasks - Presentation

	6	<p>Students are able to calculate PPh Article 21/26</p>	<p>Income Tax Article 21/26</p> <ul style="list-style-type: none"> - Calculation of Income Tax Article 21 periodic pension recipients - Calculation of Income Tax Article 21 for non-permanent employees or casual workers - Calculation of Income Tax Article 21 members of the supervisory board or board of commissioners who do not double as permanent employees, former employees who receive production services, bonuses, gratuities, bonuses or other irregular benefits, and pension program participants who are still employees who withdraw funds pension - Calculation of Income Tax Article 21 for private persons with non-employee status - Calculation of Income Tax Article 21 for 	<ul style="list-style-type: none"> - Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom 	<ul style="list-style-type: none"> - Students seek information from various sources (especially the Internet) about Income Tax Article 21 - Students read and study the laws and regulations 	<p>Indicator</p> <ul style="list-style-type: none"> - Accuracy in calculating PPh Article 21/26 <p>Non-test form;</p> <ul style="list-style-type: none"> - Calculation tasks - Presentation
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		activity participants - Calculation of PPh Article 21 which is final - Calculation of Article 26 Income Tax for individuals who are foreign tax subjects			
7	Students are able to calculate PPh Article 21/26	Income Tax (PPh) Article 21/26 - Case solving	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about Income Tax Article 21 - Students read and study the laws and regulations	Indicator - Accuracy in calculating PPh Article 21/26 Non-test form; - Calculation tasks - Presentation
8	Midterm exam				
9	Students are able to calculate PPh Article 22	Income Tax Article 22 - Definition - Subjects, Objects and Their Exceptions - Article 22 Income Tax Withholding - Rates and Calculation Basis	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about Income Tax Article 22 - Students read and study the laws and regulations	Indicator - Accuracy in calculating Income Tax Article 22 Non-test form; - Calculation tasks - Presentation
10	Students are able to calculate PPh Article	Income Tax 4 paragraph (2), 23 and 26	- Collaborative learning is held with	- Students seek information from various sources (especially the	Indicator - The accuracy of calculating PPh Article 4

	4 paragraph (2), 23 and 26	- Income Tax Article 23 - Income Tax Article 4 paragraph (2) - Income Tax Article 26	focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	Internet) about Income Tax Article 4 paragraph (2), 23 and 26 - Students read and study the laws and regulations	paragraph (2), 23 and 26 Non-test form; - Calculation tasks - Presentation
11	Students are able to calculate PPh Articles 24 and 25	Income Tax Articles 24 and 25 - Income Tax Article 24 - Income Tax Article 25	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about Income Tax Articles 24 and 25 - Students read and study the laws and regulations	Indicator - Accuracy in calculating PPh Articles 24 and 25 Non-test form; - Calculation tasks - Presentation
12	Students are able to calculate income tax payable by corporate taxpayers	Calculation of Income Tax Payable for Corporate Taxpayers	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) regarding the calculation of income tax payable by corporate taxpayers - Students read and study the laws and regulations	Indicator - Accuracy in calculating income tax payable by corporate taxpayers Non-test form; - Calculation tasks - Presentation
13	Students are able to calculate income tax payable by	Calculation of Income Tax Payable Individual Taxpayers	- Collaborative learning is held with focus group discussions,	- Students seek information from various sources (especially the Internet) regarding the calculation of	Indicator - Accuracy in calculating income tax payable by

		individual taxpayers		home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	income tax payable by individual taxpayers - Students read and study the laws and regulations	individual taxpayers Non-test form; - Calculation tasks - Presentation
	14	Students are able to calculate VAT and PPnBM	Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) - Understanding and Legal Basis - General Concepts of VAT and PPnBM - VAT Objects and Exclusions	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about VAT and PPnBM - Students read and study the laws and regulations	Indicator - Accuracy in calculating VAT and PPnBM Non-test form; - Calculation tasks - Presentation
	15	Students are able to calculate VAT and PPnBM	Value Added Tax/Luxury Goods Sales Tax - Taxable employers - Basic Tax Imposition - Tax invoice - PPnBM	- Collaborative learning is held with focus group discussions, home group discussions, and plenary discussions in class. - Case work and practice questions (cooperative learning) are held in the classroom	- Students seek information from various sources (especially the Internet) about VAT and PPnBM - Students read and study the laws and regulations	Indicator - Accuracy in calculating VAT and PPnBM Non-test form; - Calculation tasks - Presentation
	16	FINAL EXAMS	•			
Language of instruction	English					
Assessment methods and	1. UTS 2. UAS					

criteria	3. Weekly tasks 4. Dimensions of intrapersonal skills 5. Attributes of interpersonal softskill 6. Dimensions of attitudes and values
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**Description of Course Unit according to the
ECTS User's Guide 2015**

Course unit title	Intermediate Financial Accounting 1
Course unit code	ACC 62101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	2 nd Year
Semester/trimester when the course unit is delivered	3 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Dr. Syahril Ali, M.S., CA., Ak. Dr. Elvira Luthan, M.Si., CA., Ak. Dra. Warnida, MM, CA., Ak. Dr. Rahmat Febrianto, S.E., M.Si., CA., Ak. Dr. Rita Rahayu, S.E., M.Si., CA., Ak.
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Able to manage and record accounting transactions in accordance with generally accepted accounting methods and techniques. 2. Students are able to discuss the role of accountants as professionals and understand their professional ethics 3. Able to choose accounting methods and techniques in accordance with company conditions. 4. Students are able to communicate ideas, think creatively, think critically, reason logically, think analytically, think innovatively, verbally communicate, work in teams, adapt, be independent, have commitment, be motivated, and be able to manage time. 5. Mastering the theoretical concepts in depth about: <ol style="list-style-type: none"> a. Basic framework for presentation and preparation of financial statements (PP2) b. Accounting policies and principles (PP3) c. Recognition, measurement, presentation and disclosure of financial statement elements d. Mastering in-depth theoretical concepts about information needs for decision making

Mode of delivery (face-to-face, distance learning)	Synchronous and asynchronous						
Prerequisites and co-requisites (if applicable)	Introduction to Accounting 2						
Course content	<ol style="list-style-type: none"> 1. Financial reporting and accounting standards 2. Conceptual framework for financial reporting 3. Income statement and related information 4. Statement of financial position and statement of cash flow 5. Cash and accounts receivable 6. Stock assessment 7. Acquisition and disposition of fixed assets 8. Depreciation, impairment, and depletion 9. Intangible Assets 10. Investment 11. Revenue recognition 						
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Kieso, Donald E., dan Jerry Weygandt, Intermediate Accounting, IFRS Edition, Vol 2, John Wiley and Sons, 2014 (KW) 2. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan per 1 Juli 2012, Salemba Empat, 2012 (SAK) 3. Mirza, Abbas Ali, Graham J. Holt, dan Magnus Orrell, International Financial Reporting Standards (IFRS), Workbook and Guide, 2nd edition, John Wiley, 2008 (MHO) 4. Dwi Martani dkk, Akuntansi Keuangan Menengah Berbasis PSAK buku 1 & buku 2, Penerbit Salemba Empat, 2012 						
Planned learning activities and teaching methods	Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	Students are able 1. Describe the growing importance of global financial markets and their relationship to financial reporting. 2. Identify the main financial statements and other	Financial reporting, accounting standards, and financial reporting framework KWW 1-2	Discussions and lectures 3 x 50 minutes	Students look online sources other than textbooks about role of accounting for the business world, view the history of development accounting standards bodies, and why international accounting standards have become a necessity.	<ul style="list-style-type: none"> • Accuracy of students in understanding the history of accounting reporting needs in a country, its relationship to the economic development of a country, and the need for an accounting standard that 	3%

	<p>ways of delivering financial information.</p> <p>3. Explain how accounting helps the utilization of scarce resources.</p> <p>4. Explain the need for high quality accounting standards.</p> <p>5. Identify the objectives of financial reporting.</p> <p>6. Identify standard setting bodies and their role in the standard setting process.</p> <p>7. Explain the meaning of IFRS.</p> <p>8. Describe the challenges faced in financial reporting.</p> <p>9. Describe the use of a conceptual framework.</p> <p>10. Describe efforts to build a conceptual framework.</p> <p>11. Understand the objectives of financial reporting.</p> <p>12. Identify the characteristics of</p>				<p>applies globally.</p>	
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		<p>accounting information.</p> <p>13. Define the basic elements of financial statements.</p> <p>14. Describe the basic assumptions in accounting.</p> <p>15. Explain the application of basic accounting principles.</p> <p>16. Describe the impact of cost constraints in reporting financial information.</p>					
	2	<p>Students are able</p> <p>1. Understand the uses and limitations of the income statement.</p> <p>2. Understand the content and format of the income statement.</p> <p>3. Prepare an income statement.</p> <p>4. Explain how to report items in the income statement.</p> <p>5. Identify where to report earnings per share information.</p>	<p>Income statement and relevant information</p> <p>KWW 4</p>	<p>Discussions and lectures</p> <p>3 x 50 minutes</p>	<p>Students search online sources for examples of annual reports that contain various financial information. Students discuss possible reasons for inter-industry inter-reporting differences.</p>	<ul style="list-style-type: none"> • Accuracy in the description of the income statement. • The accuracy of identifying items that should be included in the income statement. 	3%
	3	<p>Students are able</p> <p>1. Explain the use and limitations of the statement</p>	<p>KWW 5</p>	<p>Discussions and lectures</p> <p>3 x 50 minutes</p>	<p>Students learn various formats of statements of financial position by looking</p>	<ul style="list-style-type: none"> • Accuracy in understanding the format of the statement of financial position. 	3%

		<p>of financial position.</p> <p>2. Identify the classification of the statement of financial position.</p> <p>3. Prepare a statement of financial position using various formats.</p> <p>4. Demonstrate the usefulness of the cash flow statement.</p> <p>5. Identify the contents of the cash flow statement.</p> <p>6. Prepare a basic cash flow statement.</p> <p>7. Understand the usefulness of the cash flow statement.</p> <p>8. Determine the additional information needed to prepare a cash flow statement.</p> <p>9. Describe the main disclosure techniques for financial statements.</p>			<p>directly at financial reporting practices in various countries through online media. Students learn to prepare cash flow statements from available information.</p>	<ul style="list-style-type: none"> • Accuracy in preparing cash flow statements. 	
	4	<p>tudents are able</p> <p>. Identify items that are considered as cash.</p>	KWW 7	<p>Discussions and lectures</p> <p>3 x 50 minutes</p>	<p>Students search from the annual reports of various companies about the types of assets that</p>	<ul style="list-style-type: none"> • Accuracy in identifying cash and cash equivalent assets. • Accuracy in identifying, 	3%

		<p>1. Identify how to report cash and related items.</p> <p>2. Define accounts receivable and identify various types of receivables.</p> <p>4. Describe issues relevant to the recognition of accounts receivable.</p>			<p>can be classified as cash or cash equivalents.</p> <p>They look for forms of receivable assets, methods of measurement, and recognition of receivables.</p>	<p>measuring, recording, and appraising receivables.</p>	
	5	<p>Students are able</p> <p>1. Describe accounting issues related to the valuation of accounts receivable.</p> <p>2. Explain accounting issues related to the recognition of notes receivable.</p> <p>3. Describe accounting issues related to the valuation of notes receivable.</p> <p>4. Understand specific topics related to accounts receivable.</p> <p>5. Describe how to report and analyze accounts receivable.</p>	<p>Cash and accounts receivable KWW 7</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students search from the annual reports of various companies about the types of assets that can be classified as cash or cash equivalents.</p> <p>They look for forms of receivable assets, methods of measurement, and recognition of receivables.</p>	<ul style="list-style-type: none"> • Accuracy in identifying cash and cash equivalent assets. • Accuracy in identifying, measuring, recording, and appraising receivables. 	3%
	6	<p>Students are able</p> <p>1. Identify the main classification</p>	<p>Stock assessment KWW 8</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students learn the various types of merchandise inventory</p>	<ul style="list-style-type: none"> • Accuracy of recording merchandise inventory with both 	3%

		<p>s of merchandise inventory.</p> <p>2. Distinguish between periodic and perpetual systems.</p> <p>3. Determine the items included in the merchandise inventory and the effect of inventory errors on the financial statements.</p> <p>4. Understand the items included in the cost of merchandise inventory.</p> <p>5. Describe and compare the methods used to value merchandise inventory.</p>			<p>from various companies, understand their various classifications , and compare various methods of recording and evaluating merchandise inventory.</p>	<p>periodic and perpetual methods.</p> <ul style="list-style-type: none"> • Accuracy of recording items that are included in the cost of merchandise inventory. 	
	7	<p>Students are able</p> <p>1. Describe and apply the rule of lower cost or net realizable value.</p> <p>2. Explain when companies value inventories at net realizable value.</p> <p>3. Explain when a company uses the single sales value method to value</p>	<p>Stock assessment KWW 9</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students understand the role of the principle of conservatism in reporting the value of merchandise inventory.</p>	<ul style="list-style-type: none"> • The accuracy of the valuation of merchandise inventory at the end of the period using various methods and relating it to the principles of accounting conservatism. • Accurate disclosure of the value of merchandise inventory at the end of the period. 	3%

		<p>merchandise inventory.</p> <p>4. Discuss accounting issues related to purchase commitments</p> <p>5. Determine the final merchandise inventory by applying the gross profit method.</p> <p>6. Determine the final merchandise inventory by applying the retail inventory method.</p> <p>7. Explain how to report and analyze merchandise inventory.</p>					
	8	Midterm exam					30%
	9	<p>Students are able</p> <p>1. Describe the property, plant, and equipment.</p> <p>2. Identify costs that are included in the initial valuation of property, plant and equipment.</p> <p>3. Describe accounting problems related to self-constructed assets.</p> <p>4. Describe accounting issues related to interest</p>	<p>Acquisition and disposition of fixed assets</p> <p>KWW 10</p>	<p>Discussions and lectures</p> <p>3 x 50 minutes</p>	<p>Students understand the business process in relation to the acquisition of fixed assets and its relation to the costs that must be incurred by the company in acquiring and maintaining them.</p>	<ul style="list-style-type: none"> • Accuracy in assessing the cost of asset acquisition, recording of asset acquisition, measurement of cost during asset ownership, and cost after acquisition. • Accuracy of asset valuation at the time of disposal, and measurement of gain or loss on asset disposal. 	3%

		<p>capitalization</p> <p>5. Understand accounting issues related to acquisition and valuation of plant assets.</p> <p>6. Describe the accounting treatment for costs incurred after acquisition.</p> <p>7. Describe the accounting treatment for disposal of property, plant, and equipment.</p>					
	10	<p>Students are able</p> <p>1. Understand accounting issues related to acquisition and valuation of plant assets.</p> <p>2. Describe the accounting treatment for costs incurred after acquisition.</p> <ul style="list-style-type: none"> 3. Describe the accounting treatment for disposal of property, plant, and equipment 	<p>Acquisition and disposition of fixed assets KWW 10</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students understand the business process in relation to the acquisition of fixed assets and its relation to the costs that must be incurred by the company in acquiring and maintaining them.</p>	<ul style="list-style-type: none"> • Accuracy in assessing the cost of asset acquisition, recording of asset acquisition, measurement of cost during asset ownership, and cost after acquisition. • Accuracy of asset valuation at the time of disposal, and measurement of gain or loss on asset disposal. 	3%

	<p>Students are able</p> <ol style="list-style-type: none"> 1. Explain the concept of depreciation. 2. Identify the factors involved in the depreciation process. 3. Comparing depreciation methods. 4. Explain the components of depreciation. 5. Describe accounting issues related to asset impairment. 6. Describe accounting procedures for mineral resource depletion. 7. Describe the accounting for revaluations. 8. Explain how to report and analyze property, plant, and equipment, and mineral resources. 	<p>Depreciation, impairment, and depletion KWW 11</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students compare various fixed asset depreciation practices from the annual reports of various companies to get an idea of why certain methods are used for certain assets.</p> <p>In addition, students are also looking for depletion practices from companies that control mineral resources.</p>	<ul style="list-style-type: none"> • The accuracy of choosing the depreciation method in accordance with the conditions surrounding the asset. • Accurately record the depreciation of fixed assets and measure the decline in the value of fixed assets at the end of the year. • Accuracy in depleting natural or mineral resource assets. 	<p>3%</p>
	<p>Students are able</p> <ol style="list-style-type: none"> 1. Describe the characteristics of intangible assets. 2. Identify the costs associated with the initial valuation of the intangible asset. 3. Describe the procedure for amortizing intangible assets. 	<p>Intangible Assets KWW 12</p>	<p>Discussions and lectures 3 x 50 minutes</p>	<p>Students find out the types of companies and the reasons why companies have intangible assets and how they practice accounting.</p>	<ul style="list-style-type: none"> • Provisions for recording and valuing intangible assets, including their amortization. 	<p>3%</p>

	<p>4. Describe the types of intangible assets.</p> <p>5. Explain the accounting issues for recording goodwill.</p> <p>6. Explain accounting issues related to impairment of intangible assets.</p> <p>7. Identify conceptual issues related to research and development costs.</p> <p>8. Describe accounting for research and development and similar costs.</p> <p>9. Show the presentation of intangible assets and other items.</p>					
13	<p>Students are able</p> <p>1. Describe the accounting framework for financial assets.</p> <p>2. Understand accounting for debt investments at amortized cost.</p> <p>3. Understand debt accounting with fair value.</p> <p>4. Describe the accounting for fair value options.</p>	Investment KWW 17	Discussions and lectures 3 x 50 minutes	Students examine the annual reports of various companies to understand the various types of investments owned by companies, both in terms of amount and type.	<ul style="list-style-type: none"> • Accuracy in classifying investments on the basis of the purpose of investment ownership. • Accuracy of recording of investment acquisition and disposal. • Stipulation of recording income derived from investment, in accordance with the purpose and portion of ownership of 	3%

						the investment.	
	14	<p>Students are able</p> <ol style="list-style-type: none"> 1. Understand accounting for equity investments at fair value. 2. Explain the equity method of accounting and compare it with the fair value method for equity investments. 3. Discuss accounting for impairment of debt investments. 4. Describe the accounting for inter-category investment transfers. 	KWW 17	Discussions and lectures 3 x 50 minutes	Students examine the annual reports of various companies to understand the various types of investments owned by companies, both in terms of amount and type.	<ul style="list-style-type: none"> • Accuracy in classifying investments on the basis of the purpose of investment ownership. • Accuracy of recording of investment acquisition and disposal. • Stipulation of recording income derived from investment, in accordance with the purpose and portion of ownership of the investment. 	3%
	15	<p>Students are able</p> <ol style="list-style-type: none"> 1. Understand the issue of revenue recognition. 2. Identify the five steps in the revenue recognition process. 3. Identify contracts with customers. 4. Identify separate performance obligations in the contract. 	KWW 18	Discussions and lectures 3 x 50 minutes	Students learn from the annual reports of various companies the revenue recognition practices of these companies.	<ul style="list-style-type: none"> • Accuracy of periodic revenue recognition. 	3%

		<p>5. Determine the transaction price.</p> <p>6. Allocate transaction prices to separate performance obligations.</p> <p>7. Recognize revenue when the company fulfills its performance obligations.</p> <p>8. Identify revenue recognition issues.</p> <p>9. Describe the presentation and recognition of revenue.</p>					
	16	FINAL EXAMS	•				
Language of instruction	English						
Assessment methods and criteria	<p>1. UTS</p> <p>2. UAS</p> <p>3. Weekly tasks</p> <p>4. Dimensions of intrapersonal skills</p> <p>5. Attributes of interpersonal softskill</p> <p>6. Dimensions of attitudes and values</p>						



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

Course unit title	Cost accounting
Course unit code	ACC 62102
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	2 nd Year
Semester/trimester when the course unit is delivered	3 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Dr. Suhairi, SE., MSi., Ak., CA., Drs. Riwayadi, MBA., Ak., CA., CSRS. Dra. Sri Dewi Edmawati, MSi., Ak., CA. Drs. Edi Herman, MBA., Ak., CA. Drs. Iswardi, MM., Ak., CA. Dra. A. Rizal Putra, MSi., Ak., CA. Denny Yohana, SE., Ak.
Learning outcomes of the course unit	1. Students are able to explain the concept of costs, and production costs, and are able to record production costs, and prepare production price reports (S8, S9, S11, PP7, P12, KU2, KU7, KK7); 2. Students are able to explain the concept of cost behavior based on functions and activities and are able to classify costs into fixed costs, variable costs, and semi-variable costs and make cost estimation formulas (S8, S9, S11, PP7, P12, KU2, KU7, KK7); 3. Students are able to calculate costs for a cost object with traditional and contemporary approaches (S8, S9, S11, PP7, P12, KU2, KU7, KK7); 4. Students are able to calculate the cost of products using the order cost method and the process cost method (S8, S9, S11, PP7, P12, KU2, KU7, KK7); 5. Students are able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility (S8, S9, S11, PP7, P12, KU2, KU7, KK7);

Mode of delivery (face-to-face, distance learning)	Face to face (Synchronous and asynchronous)						
Prerequisites and co-requisites (if applicable)	Introduction to Accounting 1						
Course content	<ol style="list-style-type: none"> 1. Cost concept, production cost, production cost accounting and cost of goods manufactured report 2. Function-based and activity-based cost behavior and cost estimation 3. Calculation of product cost based on function 4. Activity-based product cost calculation 5. Function-based and activity-based order cost calculation 6. Calculation of the cost of the process based on function and activity-based 7. Calculation of the cost of joint products and by-products 						
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Rayburn (R), <i>Cost Accounting, Using a Cost Management Approach</i>, 6th Edition, Richard D. Irwin, Publisher, 2. Riwayadi (Rwd) (2016), <i>Akuntansi Biaya: Pendekatan Tradisional dan Kontemporer</i>, Edisi 2, Jakarta, Penerbit Salemba Empat. <p>Secondary:</p> <ol style="list-style-type: none"> 1. Michael R. Kinney, Cecily A. Rayborn, <i>Cost Accounting: Foundations and Evolutions</i>, 8th Edition, Thomson Publisher, 2011 2. Horngren, T. Charles et. all., <i>Cost Accounting, A Managerial Emphasis</i>, 11th edition, Prentice Hall International, Inc. Englewood Cliffs, NJ, 2003. 3. Hammer, Lawrence H., Carter, William K. & Usry, Milton F., <i>Cost Accounting</i>, 11th Edition, South-Western Publishing Co., Cincinnati, Ohio, 1994. 4. Barfield, Jesse T., Rayborn, Cecily A., Kinney, Michael, R., <i>Cost Accounting: Traditions and Innovations</i>, 5th Edition, Thomson, 2003. 						
Planned learning activities and teaching methods	Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1,2	1. Students are able to explain the concept of costs, production costs, production cost flows, and reports on the cost of production (S8, S9,	Understanding the concept of cost, cost accounting, cost accounting purposes, different cost accounting, financial accounting, and management accounting, production costs, flow of production costs,	Week 1: 1. Explaining RPS (30 minutes) 2. Divide the group (15 minutes) 3. Lectures and discussions (105 minutes)	Task 1: Students look for audited company cost of goods manufacture d reports Task 2: production cost ounting case	Indicator 1. Accuracy in explaining the concept of cost 2. Accuracy of recording production costs 3. The accuracy of the calculation of	10

		S11, PP7, P12, KU2, KU7, KK7)	and cost of goods manufactured reports Reference R-2, Rwd-2,3	2nd week: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)		production costs Non-test form; 1. Group Tasks 2. Presentation 3. Class participation	
	3	1. Students are able to explain the concept of cost behavior based on functions and activities; able to sort costs into variable costs, fixed costs, and semi-variable costs based on functions and activities and perform cost estimates (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	Definition of cost behavior; behavior of fixed costs, variable costs, and semi-variable costs; segregation of semi-variable costs into variable costs and fixed costs; cost formula for cost estimation; differences in the behavior of function-based and activity-based costs Reference: R-3, Rwd-4	1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)	Task 3: Cost behavior case	Indicator 1. Accuracy in explaining the concept of cost behavior 2. Accuracy in classifying costs 3. Accuracy in sorting costs into fixed costs and variable costs 4. The accuracy of making cost formulations for cost estimates Non-test form; 1. Group Tasks 2. Presentation 3. Class participation	10
	4,5	3. Students are able to calculate the cost of goods	Assignment of production costs to products; assignment of overhead costs	Week 4: 1. Homework presentation	Task 4: The case of allocation of costs from the service	Indicator 1. Accuracy in explaining the concept of assigning	

		based on function / volume (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	using departmental rates; the concept of capacity; Functional/volume-based costing calculation steps Analysis of the difference in overhead costs; factory overhead accounting for departmental rates. Reference: R-4, Rwd-5	n (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes) Week 5: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)	department to the production department using the direct allocation method / stepwise allocation method without reciprocity Task 5: • The case of the allocation of costs from the service department to the production department using the algebraic allocation method, analyzing the difference in overhead costs, and recording factory overhead costs	overhead costs to departmental rates 2. Accuracy in allocating service department costs to production departments 3. The accuracy of calculating departmental overhead rates 4. The accuracy of calculating the difference in overhead costs and analyzing the difference in factory overhead costs 5. Accurate factory overhead accounting for departmental rates Non-test form; 1. Group Tasks 2. Presentation 3. Class participation	20
	6,7	1. Students are able to calculate the cost of activity-based products (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	Activity-based costing calculation design; Classification of activities by hierarchy / level; method of charging costs; the difference between the calculation of	Week 6: 1. Homework presentation (20 minutes) 2. Responses to presented assignment	Students explain the relationship between the matching concept and basic accrual accounting - Make adjusting journal entries	Task 6: The case for calculating the cost of goods based on activity Task 7: Cases of the impact of miscalculation of the cost	20

			function-based cost of goods and the calculation of activity-based cost of goods; weakness of function-based product cost calculation; activity-based cost calculation steps Reference R-5, Rwd-6	s (30 minutes) 3. Lecture and discussion (100 minutes) Week 7: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)	Prepare adjusted trial balance - Prepare work sheet - Prepare L/K from the work sheet - Make closing journal entries and compile a trial balance after closing - Make reversing journals and transfer to ledgers	of the product on the level of product competition produced	
	8	Midterm exam					
	9,10	1. Students are able to calculate the cost of goods using the function or activity-based order cost method (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	Characteristics of companies that apply the cost-of-order method; characteristics of the calculation of the cost of goods ordered; function-based order cost card; calculation of product cost using function-based order cost method; Recording of transactions on the method of calculating the cost of goods orders; calculation of product cost using activity-based order cost method. Activity-based order cost card Reference	9th week: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes) Week 10: 1. Homework presentation (20 minutes) 2. Responses to	Task 9: Function-based order cost calculation case Task 10: Activity-based order cost calculation case	Indicator 1. Accuracy in explaining the concept of function-based order costing 2. The accuracy of calculating the cost of goods based on function-based orders 3. Accuracy in recording transactions using the order cost method 4. Accuracy in explaining activity-based order cost calculation 5. The accuracy of	10

			R-6, Rwd-7	presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)		calculating the cost of goods based on activity-based orders Non-test form; 1. Group Tasks 2. Presentation 3. Class participation	
11,12,13	1. Students are able to calculate the cost of products using the function- and activity-based process costing method 2. Students understand the treatment of lost products in the production process, defective products, damaged products, and additional units produced due to additional raw materials in advanced departments . (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	Characteristics of companies that apply the calculation of the cost of the process; the characteristics of the cost of the process; report on the cost of goods manufactured using the average cost method; cost of goods manufactured report using the first-in, first-out method; treatment of lost products, defective products, damaged products, and additional units due to additional raw materials in the advanced department; Activity-based process cost calculation Reference R-7, Rwd-8.	Week 11: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes) Week 12: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes) Week 13: 1. Homework presentation	Task 11: Cost of goods manufactured reports for products are processed through 1 Production Department Task 12: Cost of production reports for products processed by more than 1 production department and there are lost products, defective products, damaged products, and additional units due to additional raw materials in the next department Task 13: Activity-based cost of goods	Indicator 1. Accuracy in explaining the concept of calculating the cost of goods based on function-based processes 2. The accuracy of compiling the report on the cost of goods manufactured using the average cost method and the first-in, first-out method, including the treatment of lost products, defective products, damaged products, and additional units due to additional standards in the department. advanced 3. Accuracy in recording transactions using the process cost method	20	

				n (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)	manufacture d report	4. The accuracy of compiling activity-based cost of production reports Non-test form; 1. Group Tasks 2. Presentation 3. Class participation	
	14,15	Students are able to calculate the cost of joint products and by-products (S8, S9, S11, PP7, P12, KU2, KU7, KK7)	Joint products; main product; secondary product; joint production costs; split-off points; separable production costs; by-product accounting; allocation of shared costs to joint products; calculation of the cost of joint products and by-products; calculation of the cost of goods processed through several split-off points Reference R-9, Rwd-10	Week 14: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes) Week 15: 1. Homework presentation (20 minutes) 2. Responses to presented assignments (30 minutes) 3. Lecture and discussion (100 minutes)	Task 14: Calculation of the cost of joint products and by-products and their journal entries	Indicator: 1. Accuracy in explaining the concepts of joint products, main products, by-products, joint costs, split-off points, and separable costs 2. The accuracy of calculating the cost of joint and by-products 3. Accuracy of recording transactions of joint products and by-products	10
	16	FINAL EXAMS	•				

Language of instruction	English	
Assessment methods and criteria	<table border="1"><tr><td><ol style="list-style-type: none">1. UTS2. UAS3. Weekly tasks4. Dimensions of intrapersonal skills5. Attributes of interpersonal softskill6. Dimensions of attitudes and values</td></tr></table>	<ol style="list-style-type: none">1. UTS2. UAS3. Weekly tasks4. Dimensions of intrapersonal skills5. Attributes of interpersonal softskill6. Dimensions of attitudes and values
<ol style="list-style-type: none">1. UTS2. UAS3. Weekly tasks4. Dimensions of intrapersonal skills5. Attributes of interpersonal softskill6. Dimensions of attitudes and values		



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

Course unit title	Local and State Finance
Course unit code	ACC 61104
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	2 nd Year
Semester/trimester when the course unit is delivered	3 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	
Learning outcomes of the course unit	
Mode of delivery (face-to-face, distance learning)	Face to face (Synchronous and asynchronous)

Prerequisites and co-requisites (if applicable)																																										
Course content																																										
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> Rosen, Harvey S. 2005. Public Finance. 7th Edition, McGraw-Hill Book Company. Musgrave, Richard A & Musgrave, Peggy B. 1989, Public Finance in Theory and Practice, 5th Edition, McGraw-Hill Book Company. <p>Secondary:</p> <ol style="list-style-type: none"> Devas, Nick, et al, 1989, Financing Local Government in Indonesia, Monographs in International Studies, South East Asia Series No. 84, Ohio University. Shah, Anwar, 1998, Balance, Accountability, and Responsiveness: Lesson About Decentralization, World Bank (doc908). (dapat di download dari http://www.worldbank.org) Stiglitz, Joseph E. 2000. Economics of Public Sector, 3rd Edition, W.W. Norton and Company Walsh, Kieron, 1995, Public Service and Market Mechanisms: Competition, Contracting Out and The New Public Management, McMillan. 																																									
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			International Theory and Practice	discussion groups	comparison of tax authorities in various countries in the form of a unitary state	attendance , feedback on group work, activity	
4	Explain the types of central government revenue in Indonesia	Central Government Revenue in Indonesia - Tax Revenue - Non-Tax State Revenue (PNBP) - State Revenue Planning	Face-to-face and independent task	Analyzing trends, targets and central government revenue management	Formative in the form of attendance , feedback on group and personal work, activeness		
5	Explain the types of local government revenue in Indonesia	- Local Government Revenues in Indonesia Provincial Government Revenues - Regency/City Government Revenue - Revenue Evaluation and Administration (Including Revenue Planning)	Face-to-face and independent task	Analyzing trends, targets and local government revenue management	Formative in the form of attendance , feedback on group and personal work, activeness		
6	Students are able to master the concept of financial relations between the center and the regions	- Central and Regional Financial Relations (HKPD) - Vertical and Horizontal Balance - HKPD International Practice	Face-to-face and group discussions and assignments	Group discussion of mechanisms to overcome vertical and horizontal inequality	Formative in the form of attendance , feedback on group and personal work, activeness		
7	Evaluating the effectiveness and efficiency of DAU, DAK and Otsus	- Various types of HKPD instruments in Indonesia (DAU, DBH, DAK, Special Autonomy and Adjustment Funds)	Face to face and class discussion	Conduct individual evaluations of the types of transfer funds from the central government to local governments	Formative in the form of attendance , feedback on group and personal work, activeness		
8	Midterm exam						

	9	Students are able to master planning concepts, make performance plans and planning systems that apply in Indonesia	<ul style="list-style-type: none"> ● RPJM ● RPJMD ● Renstra ● SKPD ● Renja ● DPA 	Face to face and class discussion	Students find and bring examples of RPJMD documents, SKPD Renstra, Renja and DPA	Formative in the form of attendance , feedback on group and personal work, activeness	
	10	Budgeting	<ul style="list-style-type: none"> - Budget Structure - Budget System and Cycle in Indonesia 	Face to face and class discussion	Understanding the budget cycle in the government sector	Formative in the form of attendance , feedback on group and personal work, activeness	
	11	Budgeting Cycle and Budget Accountability	<ul style="list-style-type: none"> - Relation of Planning with Budget - Performance-based budgeting - Medium Term Expenditure Framework 	Face to face and class discussion	Understand and analyze state and local budgets in Indonesia	Formative in the form of attendance , feedback on group and personal work, activeness	
	12	Students are able to identify the types of shopping and master the differences	Types of Central Government and Local Government Expenditures	Face-to-face and independent task	Students are asked to evaluate local government spending by analyzing trends, effectiveness	Formative in the form of attendance , feedback on group and personal work, activeness	
	13	Students can explain the concept of loans to overcome budget deficits	- Loans and Bonds) and Utilizing Surplus (Investment)	Face to face and class discussion	Able to explain and analyze the mechanism of overcoming the budget deficit	Formative in the form of attendance , feedback on group and personal work, activeness	
	14	Students have mastery of knowledge about Charging for Services	<ul style="list-style-type: none"> - Types of Service - Retribution 	Face to face and class discussion	Discussion groups to analyze the concept of government	Formative in the form of attendance , feedback	

					services and fees	on group and personal work, activeness	
	15	Students master knowledge of Public-Private Partnerships	- PPPs concept - Types of PPPs - PPPs practice	Face to face and class discussion	Able to explain and analyze PPPs concepts and practices	Formative in the form of attendance , feedback on group and personal work, activeness	
	16	FINAL EXAMS	•				
Language of instruction	English						
Assessment methods and criteria	1. UTS 2. UAS 3. Weekly tasks 4. Dimensions of intrapersonal skills 5. Attributes of interpersonal softskill 6. Dimensions of attitudes and values						



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

Course unit title	Management Accounting
Course unit code	ACC 61107
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Suhairi, M.Si, Ak 2. Dr. Yulia Hendri Yeni, MT, Ak 3. Drs. Riwayadi, MBA, Ak 4. Dra. Sri Dewi Edmawati, M.Si, Ak 5. Drs. A. Rizal Putra, M.Si, Ak 6. Drs. Iswardi, MM, Ak 7. Denny Yohanna, SE, M.Si, Ak
Learning outcomes of the course unit	<p>Students are able to explain the accounting information system and its position in the organization information system ;</p> <p>Students are able to approach the principles of internal control ;</p> <p>Students are able to explain various general cycles of transactions ;</p> <p>Students are able to analyze an accounting information system design by paying attention to the aspects of internal control in each accounting cycle in the accounting information system ;</p> <p>Students are able to approach the role of information and communication technology in accounting information systems.</p>
Mode of delivery (face-to-face, distance learning)	Distance Learning (Synchronous and asynchronous)
Prerequisites and co-requisites (if applicable)	Cost Accounting

Course content	<p>The role and fundamentals of Management Accounting in a dynamic business environment.</p> <p>Concept of cost and cost management (<i>costmanagement</i>)</p> <p>Cost-Volume and Profit analysis and Profit Planning (<i>profit planning</i>)</p> <p>Multi product entity profit planning.</p> <p>Cost behavior analysis</p> <p>Analysis of short-term decision-making Marketing aspect</p> <p>Analysis of short-term decision-making Production aspect.</p> <p>Cost management system and Activity Based Management</p> <p>Standard Costing and management performance measurement</p> <p>1. Flexible Budgeting System and Support Activity Costs</p> <p>2. Accounting Liability and TQM</p> <p>3. Investment Center and Transfer Pricing</p> <p>4. Hybrid product costing system</p> <p>5. Capital Expenditures Decision and analysis</p>
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Don. R. Hansen., Maryanne M. Mowen., 2011, <i>Management Accounting</i>, 8th ed., Thomson South-Western Publishing Co., Cincinnati, OH, USA. 2. Robert S. Kaplan., 2012., <i>Management Accounting: Information for Decision Making and Strategy Execution.</i>, Prentice Hall., NY., USA 3. Herman, Edi., (2014), <i>Akuntansi Manajerial: Suatu Orientasi Praktis.</i>, PT. Mitra Wacana Media., Jakarta, Indonesia.
Planned learning activities and teaching methods	
Language of instruction	Indonesian and English
Assessment methods and criteria	



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

Course unit title	Auditing 1
Course unit code	ACC 61101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Syahril Ali 2. Yuskar 3. Rahmi Desriani 4. Husna Roza 5. Suhernita
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are expected to be able to explain the concept of auditing and auditing financial statements. 2. Students are able to discuss the role of auditors as a professional and understand the ethics of their profession 3. Students are able to identify audit planning procedures for auditing the financial statements of an entity 4. Students are able to communicate ideas, think creatively, think critically, argue logically, think analytically, think, verbal communication, work in teams, adapt, be independent, have commitment, motivation.
Mode of delivery (face-to-face, distance learning)	Distance Learning (Synchronous and unsynchronous)
Prerequisites and co-requisites (if applicable)	Intermediate Financial Accounting 1 and 2

Course content	<ol style="list-style-type: none"> 1. Auditing, <i>Assurance</i> Services and Public Accountant Profession 2. Auditing Standards 3. Ethics of Public Accountant Profession 4. Independent Auditor's Report 5. Responsibilities of Public Accountant Profession 6. Objectives of audit 7. Audit Evidence 8. Audit Planning 9. Materiality and Risk 10. Considerations regarding Internal Control 11. Consideration of Fraud Risk 12. Development of Comprehensive Audit Planning and Audit Program
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Arens, A. Alvin., Elder, J. Renald, and Beasley, S. Mark (AEB). 2014. <i>Auditing and Assurance Service. An Integrated Approach.</i> Global Edition. England: Pearson Education Limited. 2. Institut Akuntan Publik Indonesia. 2014. <i>Standar Profesional Akuntan Publik.</i> (SA) <p>Secondary:</p> <ol style="list-style-type: none"> 1. Boynton, C. William, and Raymon, N. Johnson. (BJ). 2011. <i>Modern Auditing, Assurance Service and Integrity of Financial Reporting.</i> Eight Edition. New Jersey: John Wiley & Sons, Inc. 2. Gramling, A. Audrey., Larry, E. Rittenberg, and Karla, M. Johnstone. (GLJ). 2012. <i>Auditng.</i> 8 Edition. Singapore: South-Western Cengage Learning. 3. Theodorus M. Tuanakotta. (TT-1). 2015. <i>Audit Kontenporer.</i> Jakarta: Salemba Empat, Jakarta.
Planned learning activities and teaching methods	<p>Hardware: LCD & Projector</p> <p>Software: E-Book</p>
Language of instruction	Indonesian and English
Assessment methods and criteria	



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

Course unit title	Accounting Information System
Course unit code	ACC 61106
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Drs. Amsal Djunid, Mbus 2. Drs. Ilaminir M.Si 3. Dr. Asniati, SE, MBA, Ak, CA, CSRA 4. Verni Juita, SE, Mcomm (ADV), Ak, CA 5. Rita Rahayu, SE, MSi, Ak, CA, PhD
Learning outcomes of the course unit	<p>Students are able to explain the accounting information system and its position in the organization information system ;</p> <p>Students are able to approach the principles of internal control ;</p> <p>Students are able to explain various general cycles of transactions ;</p> <p>Students are able to analyze an accounting information system design by paying attention to the aspects of internal control in each accounting cycle in the accounting information system ;</p> <p>Students are able to approach the role of information and communication technology in accounting information systems.</p>
Mode of delivery (face-to-face, distance learning)	Distance Learning (Synchronous and asynchronous)
Prerequisites and co-requisites (if applicable)	<ol style="list-style-type: none"> 1. Introduction to Accounting 2. Information Technology and Computer Programming

Course content	<p>Information Systems in the Perspective of Accountants Introduction to Transaction Processing System Ethics, Cheating and Internal Control Revenue Cycle Phase I Expenditure Cycle (Purchase of Raw Materials) Phase II Expenditure Cycle (Salary Payment and Purchase of Fixed Assets) Conversion Cycle Financial Reporting System and Management Reporting Enterprise Resource Planning Systems</p>																														
Recommended or required reading and other learning resources/tools	<p>Main: Hall, J. A. (2013). <i>Introduction to Accounting Information Systems</i>. 8th Edition, International Edition. South-Western. Romney, M. B. & Steinbart, P. J. (2012). <i>Accounting Information Systems</i> (12th ed.) Prentice Hall.</p> <p>Secondary: <ul style="list-style-type: none"> ● Standar Profesional Akuntan Publik (SPAP) ● Wilkinson, Cerullo, Raval, Wong-On-Wing, <i>Accounting Information System</i>, 7th edition, John Willey & Sons, Inc. 2000 (W). </p>																														
Planned learning activities and teaching methods	<p>Hardware: LCD & Projector</p> <p>Software: Microsoft Excell dan Access</p>																														
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Description of Auditing 2 according to the ECTS
User's Guide 2015

Course unit title	Auditing 2
Course unit code	ACC 62107
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	1. Syahril Ali 2. Yuskar 3. Rahmi Desriani 4. Rinaldi Munaf 5. Husna Roza, SE., M.Comm., Ak., CA
Learning outcomes of the course unit	1 Students are able to carry out a comprehensive audit of financial statements with a business transaction cycle approach and a financial report account approach. 2 Students are able to prepare an independent auditor's report on the audited financial statements. 3 Students are able to write down the findings of financial report audit findings and communicate with audits
Mode of delivery (face-to-face, distance learning)	Distance Learning

Prerequisites and co-requisites (if applicable)	Intermediate Financial Accounting I and Intermediate Financial Accounting II (Prerequisites)																											
Course content	<ol style="list-style-type: none"> 1. Review of Auditing I 2. Sales and receiving cycle audit: Transaction substantive control and testing 3. Sampling Audit for control testing and transaction substantive testing 4. Completion of sales and receipt cycle testing: Trade Receivables Account Audit 5. Sampling Audit for detailed balance testing 6. Acquisition and Payment Cycle Audit 7. Completion of Acquisition and Payment Cycle Audit Testing; Fixed Asset Account Audit, Prepaid Expenses, Accrued Liabilities, Expense and Income accounts 8. Inventory and warehousing Cycle Audit 9. Audit Payroll Cycle 10. Audit of Funding and Payment Cycles 11. Audit of cash and Financial Instruments 12. Completion of Audit and Preparation of Independent Auditor Report 13. Professional Non Insurance Services of Public Accountant 																											
Recommended or required reading and other learning resources/tools	<p>Required Reading:</p> <p>References: A. Alvin., Elder, J. Renald, and Beasley, S. Mark (AEB). 15 ed. <i>Auditing and Assurance Service. An Integrated Approach</i>. Global Edition. England: Pearson Education Limited. Asian Institute of Public Accountants. 2014. <i>Professional Standards of Public Accountants</i>. (SA)</p> <p>Additional References: on, C. William, and Raymon, N. Johnson. (BJ). 2011. <i>Modern Auditing, Assurance Service and Integrity of Financial Reporting</i>. Eight Edition. New Jersey: John Wiley & Sons, Inc. ing, A. Audrey., Larry, E. Rittenberg, and Karla, M. Johnstone. (GLJ). 2012. <i>Auditing</i>. 8 Edition. Singapore: South-Western Cengage Learning. ore M. Tuanakotta. (TT-1). 2015. <i>Content Auditor</i>. Jakarta: Salemba Four, Jakarta.</p>																											
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						<p>on of audit programs</p> <p>Non-test form;</p> <ul style="list-style-type: none"> Set up a summary 	
2.	<p>dents are able to explain how to edit the sales and acceptance cycle: Control testing and transaction substantive testing</p>	<p>Sales and receiving cycle audit: Transaction substantive control and testing</p>	<p>Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.</p>	<p>1.In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2.Students who do not present in groups are required to make a summary of the material. 3. Other students responded</p>	<p>Indicators</p> <ul style="list-style-type: none"> Accuracy explains how to edit sales and receiving cycles: Transaction substantive control and testing <p>Non-test form;</p> <ul style="list-style-type: none"> Set up a summary 		
3	<p>Students are able to explain sampling audits for control</p>	<p>Sampling audits for control testing and substantive</p>	<p>Lectures are conducted with discussion methods and tutorials.</p>	<p>1.In groups students make <i>power points</i> to</p>	<p>Accuracy describes Sampling audits for control testing and</p>		

	testing and substantive testing of transactions.	testing of transactions.	Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.	be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded	substantive testing of transactions. Non-test form; <ul style="list-style-type: none"> Set up a summary 	
4.	Students are able to explain the completion of the sales and acceptance cycle testing: trade receivables.	Completion of sales and receipt cycle testing: Trade receivables.	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end	Students are required to have the main book material in the form of e book, to be used as material to make a summary	Accuracy Of Completion of sales and receipt cycle testing: trade receivables. Non-test form; <ul style="list-style-type: none"> Set up a summary 	

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5	Students are able to explain sampling audits for detailed balance testing.	Sampling audit for detailed balance testing.	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.	1. In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded	Accuracy describes sampling audits for detailed balance testing. Non-test form; <ul style="list-style-type: none"> Set up a summary 		
6	Students are able to	Auditing the acquisition	Lectures are conducted	1. In groups	Accuracy explains about	10	

		explain the Audit of the acquisition and payment cycle.	and payment cycles.	with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.	students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded	Acquisition and Payment Cycle Audit Non-test form; <ul style="list-style-type: none"> Set up a summary 	
7	Students are able to explain the Completion of acquisition and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.	Completion of acquisition and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion,	1. In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in	Accuracy describes completion of acquisition and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.		

				<p>other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.</p>	<p>groups are required to make a summary of the material. 3. Other students responded</p>		
8	<p>Students are able to explain the Audit of inventory cycles and warehousing.</p>	<p>Inventory and warehousing cycle audits.</p>	<p>Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions</p>	<p>1. In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded</p>	<p>Accuracy explains about audit cycles of inventory and warehousing.</p> <p>Non-test form;</p> <ul style="list-style-type: none"> • Set up a summary 		

				that have been done.			
9	Students are able to explain the Audit payroll cycle.	Audit the payroll cycle.	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.	1.In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2.Students who do not present in groups are required to make a summary of the material. 3. Other students responded	Accuracy explains about Payroll Cycle Audit Non-test form; <ul style="list-style-type: none"> Set up a summary 		
10	Students are able to explain the Audit cycle of funding and payments.	Audit the funding cycle and its payments.	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set	1.In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant,	Accuracy explains the audit of the funding and payment cycles Non-test form; <ul style="list-style-type: none"> Set up a summary 		

				<p>within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.</p>	<p>and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded</p>		
11	<p>Students are able to explain audits of cash and financial instruments</p>	<p>Audit of cash and financial instruments</p>	<p>Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time</p>	<p>1. In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded</p>	<p>Accuracy explained about Cash Audit and Financial Instruments</p> <p>Non-test form;</p> <ul style="list-style-type: none"> • Set up a summary 		

			comment on the presentations and discussions that have been done.			
12	Students are able to explain the completion of audits and the preparation of independent auditor reports	Completion of audits and preparation of independent auditor reports	Lectures are conducted with discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.	1. In groups students make <i>power points</i> to be presented, the materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded	Accuracy explains the Completion of audits and extension of independent auditor reports Non-test form; <ul style="list-style-type: none"> Set up a summary 	
13	Students are able to explain the professional nonasurans services of public accountants	Professional non-insurance services of public accountants	Lectures are conducted with discussion methods and tutorials. Students are required to present the	1. In groups students make <i>power points</i> to be presented, the	Accuracy explains about the professional non-insurance services of public accountants	

				<p>lecture material from the main textbook set within 45 minutes. After a 15-minute discussion, other students were asked to respond. At the end (90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done.</p>	<p>materials from the text book and PSAK relevant, and other references. 2. Students who do not present in groups are required to make a summary of the material. 3. Other students responded</p>	<p>Non-test form;</p> <ul style="list-style-type: none"> • Set up a summary 	
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Language of instruction	Bahasa Indonesia
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Assessment methods and criteria	Assessment Strategy			
	Shape	Instruments	Frequency	Weight (%)
	Presentations and Discussions	Afeksi Assessment Form	10	15
	Quiz	Quiz Questions	6	15
	Midterm Exam	Written Exam Questions	1	30
	Final Exam	Written Exam Questions	1	30
	assignment	Practice Questions	12	10
	Total			

II. Learning Methods

The learning phase consists of three, namely orientation (O), exercise (L), and feedback (U). On-board, teachers provide initial explanations of subjects, training materials and methods, time spent, and assessment systems. At the training stage, students conduct training activities in accordance with the active learning methods of students (SCAL) applied (collaborative learning for concept discussion, as well as case work and training questions in cooperative learning). At the feedback stage, the teacher provides clarification on the exercises that have been carried out by students and can be followed by assignments done at home. In terms of learning methods, two active learning methods are applied as follows:

1. Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. In collaborative learning, focus group discussions are discussed by small groups of students with different subtopics. After the focus group discussion is completed, a home group discussion consisting of a spread of focus group discussion members is formed. In the home group discussion discussed a large topic of sub-subtopic set. After the home group discussion is finished, a plenary discussion involving facilitators and resource persons is held as feedback and the results of the discussion on the home group discussion are aired.
2. Casework and cooperative learning are held in classrooms with discussion groups of 3-4 people. Each group will discuss the case or question of the training given by the teacher. Feedback is provided by the teacher at the end of class after students work on cases and practice questions.

Individual Assignments (Exercise Questions)

The value of individual tasks in the form of training questions is given with the following assessment criteria: (1) able to answer training questions well (80%); and (2) able to interpret the answers given in support of management decision making (20%).

Assignment of Presentation of Material Sub-Topic

The assignment value of the presentation of the material sub-topic is given with the following assessment criteria: (1) able to provide explanations according to the concept being studied (80%); and (2) able to answer questions asked by other fellow students and teachers (20%).



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

Course unit title	Government Accounting
Course unit code	ACC 62103
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	1. Dr. Efa Yonnedi, SE, MPPM, Ak 2. Firdaus, SE, M.Si, Ak
Learning outcomes of the course unit	mastering theoretical concepts in depth regarding the Conceptual Framework for Preparation of Government Financial Statements; mastering theoretical concepts in depth about Government Accounting policies and principles; mastering theoretical concepts in depth about the accounting cycle in government organizations; mastering theoretical concepts in depth regarding the recognition, measurement, presentation, and disclosure of elements of Government Financial Reports; able to independently prepare, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with Government Accounting Standards;
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	

Course content	This course will discuss the introduction to government accounting and its relation to the management of state finances, the accounting cycle in the Government, especially in Regional Governments, starting from the accounting cycle in Regional Apparatus Work Units (SKPD), the accounting cycle in Regional Financial Management Units (SKPKD), drafting Local Government financial reports. This course will also discuss the accounting treatment of accounts in the Government's financial statements, ranging from assets, liabilities, equity, income, expenditure, financing, transfers, and expenses.																											
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Abdul Halim. 2004. <i>Akuntansi Sektor Publik</i>. Jakarta: Penerbit Salemba Empat 2. Indra Bastian. 2001. <i>Akuntansi Sektor Publik Keuangan Daerah</i>. Jogjakarta: BPFE 3. Mardiasmo.2002. <i>Akuntansi Sektor Publik</i>, Jogjakarta: Penerbit Andi 4. Government Regulation No. 71 of 2010 concerning <i>Standar Akuntansi Pemerintahan</i> 5. Minister of Home Affairs Regulation No. 64 years 2013 concerning <i>Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pemerintah Daerah</i> 																											
Planned learning activities and teaching methods	Lectures are conducted using a combination of several <i>teacher centered-learning</i> learning methods such as <i>learning tutorials</i> and <i>student centered-learning</i> such as <i>small group discussion, role play & simulation, case study</i> , Lectures are conducted in 14 (fourteen) face-to-face times each 150 minutes. Each face-to-face exercise is divided by the allocation of 50 minutes of tutorials from lecturers and 100 minutes of applying one or a combination of multiple SCL approaches.																											
Language of instruction	Indonesian and English																											
Assessment methods and criteria	<table border="1" data-bbox="571 1140 1214 1535"> <thead> <tr> <th>No.</th> <th>Assesment Criteria</th> <th>Score (%)</th> </tr> </thead> <tbody> <tr> <td colspan="3">1. Result assesment</td> </tr> <tr> <td>a.</td> <td>MID Test</td> <td>35</td> </tr> <tr> <td>b.</td> <td>Final Test</td> <td>35</td> </tr> <tr> <td colspan="3">2. Process assessment</td> </tr> <tr> <td>1.</td> <td>Dimensions of intrapersonal skills</td> <td>15</td> </tr> <tr> <td>2.</td> <td>Softskill interpersonal attributes</td> <td>10</td> </tr> <tr> <td>3.</td> <td>Dimensions of attitudes and values</td> <td>5</td> </tr> <tr> <td colspan="2">Total</td> <td>100</td> </tr> </tbody> </table>	No.	Assesment Criteria	Score (%)	1. Result assesment			a.	MID Test	35	b.	Final Test	35	2. Process assessment			1.	Dimensions of intrapersonal skills	15	2.	Softskill interpersonal attributes	10	3.	Dimensions of attitudes and values	5	Total		100
No.	Assesment Criteria	Score (%)																										
1. Result assesment																												
a.	MID Test	35																										
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1.	Dimensions of intrapersonal skills	15																										
2.	Softskill interpersonal attributes	10																										
3.	Dimensions of attitudes and values	5																										
Total		100																										



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

Course unit title	Advanced Financial Accounting 1
Course unit code	ACC 61102
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Rita Rahayu, SE., M.Si., Ak., CA 2. Drs. Jonhar, MS., Ak., CA 3. Warnida, SE., MM., Ak., CA 4. Husna Roza, SE., M.Comm., Ak., CA 5. Nini Syofriyeni, SE., M.Si., Ak., CA 6. Denny Yohana, SE., M.Si., Ak., CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain various financial reporting fraud and ethical standards in the presentation of financial statements 2. Students are able to explain the characteristics, how to share profit and loss, the reason for the change in ownership and liquidation of the alliance 3. Students are able to independently record various transactions that occur in the federation and present the federal financial statements 4. Students are able to explain the economic motivation of consignment sales 5. Students are able to independently record consignment sales transactions and present and disclose them in financial statements. 6. Students are able to explain the economic motivations underlying the combination of business and various forms of business combinations, both from a legal and accounting perspective 7. Students are able to explain the principles of recognition and measurement, record recording, reporting, and disclosure of business combination transactions

	<ol style="list-style-type: none"> 8. Students are able to explain the economic motivations underlying joint ventures and various forms of joint ventures 9. Students are able to record joint venture transactions from the perspective of investors (<i>venturers</i>) 10. Students are able to explain the principles and procedures of consolidation and prepare a consolidated financial statement on the date of business combination 11. Students are able to explain the disclosures required in the consolidated financial statements 12. Students are able to explain the difference between equity methods and acquisition costs and independently record stock investments 13. Students are able to make eliminations on the preparation of consolidated financial statements after the date of business combination and drafting consolidated financial statements
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Intermediate Financial Accounting 2
Course content	<ol style="list-style-type: none"> 1. Partnership 2. Consignment 3. Business Combination 4. Joint Venture 5. Consolidated Financial Statement 6. Equity Securities Investment Accounting 7. Consolidated Financial Statements After Business Combination Data
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Larsen, John E (2003), <i>Modern Advanced Accounting</i>, McGraw-Hill, Ninth Edition (L) 2. Beam, et al (2012), <i>Advanced Accounting</i>, Eleventh Edition, Pearson Education, Inc. (B) 3. Hoyle Joe B, Thomas S Schaefer, and Timothy S Doupnik (2015), <i>Advanced Accounting</i>, Twelfth Edition, McGraw-Hill Education. (HTT) <p>Secondary:</p> <ol style="list-style-type: none"> 1. The Institute of Chartered Accountants of India (2006), <i>Advanced Accounting: Professional Competence Course Study Materials</i>, Volume II. 2. Herring, Hartwell C (2003), <i>Business Combinations & International Accounting</i>, Thomson, 1 Ed, South-Western 3. McGladrey (2012), <i>A Guide to Accounting For Business Combinations</i>, Second Edition 4. Ikatan Akuntan Indonesia, PSAK 4: Laporan Keuangan Tersendiri 5. Ikatan Akuntan Indonesia, PSAK 15: Investasi Pada Entitas Asosiasi dan Ventura Bersama 6. Ikatan Akuntan Indonesia, PSAK 22: Kombinasi Bisnis 7. Ikatan Akuntan Indonesia, PSAK 38: Kombinasi Bisnis Entitas Sepengendali

	8. Ikatan Akuntan Indonesia, PSAK 55: Instrumen Keuangan: Pengakuan dan Pengukuran 9. Ikatan Akuntan Indonesia, PSAK 65: Laporan Keuangan Konsolidasian 10. Ikatan Akuntan Indonesia, PSAK 66: Pengaturan Bersama
Planned learning activities and teaching methods	Hardware: Laptop; In-Focus
Language of instruction	Indonesian and English
Assessment methods and criteria	



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

Course unit title	Advance Financial Accounting 2
Course unit code	ACC 62106
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Indah Permata Suryani Se, M.Sc 2. Drs. Jonhar, MS., Ak., CA 3. Husna Roza, SE., M.Comm., Ak., CA 4. Nini Syofriyeni, SE., M.Si., Ak., CA 5. Denny Yohana, SE., M.Si., Ak., CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Able to prepare consolidated financial statements of an entity which has domestic subsidiary 2. Able to prepare consolidated financial statement of an entity which has foreign subsidiary 3. Able to apply partnership accounting treatment for formation, operation and liquidation
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Intermediate Financial Accounting 2 (Prerequisites)

Course content	<ol style="list-style-type: none"> 1. Consolidation Ownership Issues 2. Additional Consolidation Reporting Issues 3. Multinational Accounting: Foreign Currency Transactions and Financial Instruments 4. Multinational Accounting: Issues in Financial Reporting and Translation of Foreign Entity Statements 5. Partnership: Formation, operation and Changes in Membership
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Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Theodore E. Christensen, D. M. (2016). Advanced Financial Accounting (Eleventh Edition). New York: McGraw-Hill Education. <p>Secondary:</p> <ol style="list-style-type: none"> 1. Modern Advanced Accounting (Tenth Edition) by John E Larsen, Mc Graw Hill, 2003 2. Beams, Floyd, et. Al, Advanced Accounting, 10th Edition, Prentice Hall, 2009 3. Advance Accounting, 5th edition, Allan R Drebin, South Western Publishing Co 4. Indonesian Accountants Association, Financial Accounting Standards, 2015
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Planned learning activities and teaching methods	Week	Lesson's Expected Learning Outcomes (LELO)	Assessment		The Form of learning, Learning Method, and Assignment; Learning Media [Estimated Time]			Learning Material [Reference]	
			Indicators	Criteria and Form	Live Synchronou s	Virtual Synchronou s (Zoom Meeting)	Self-Paced Asynchronous		Collaborative Asynchronous (LMS-Ilearn)
1	Able to explain in consolidation process when subsidiary has preferred stock Able to	1. Accuracy in explaining the consolidation process when the subsidiary has preferred	Case Study: C9.1 C9.2 HW: P1.8		<ol style="list-style-type: none"> 1. Explaining Semester Learning Plan (SLP) 2. Explaining online learning strategy 3. Assign the study group 4. Explain Consolidation 	<p>LPS Video Learning: 1.Consolidation Worksheet https://storage.googleapis.com/afamaterial/12c/revised/09.452/presentation.html5.html</p>	Attendance filling on LMS-Ilearn	Chapter 9 Christensen Consolidation Ownership Issu	

		<p>calculate and prepare consolidation entries for partially owned subsidiary with preferred stock</p> <p>stock</p> <p>2. Accuracy in making calculations and preparing consolidation entries for a partially owned subsidiary when the subsidiary has preferred stock</p>				<p>Process, Explain calculation and preparation of Consolidation Entries for partially owned subsidiary with PS</p>				
2	<p>Able to make calculations and explain consolidation procedures when the parent's ownership interest changes</p>	<p>1. Able to Make calculations and explain consolidation procedures when the parent's ownership interest</p>	<p>Case Study:</p> <p>C9.3 C9.3 E.9.12</p> <p>HW: P-27</p>		<p>1. Explaining the calculation, consolidation procedures when parent's ownership changes, when subsidiary has complex ownership structure and when subsidiary pay stock dividends</p> <p>Presentation (20 Minutes)</p>	<p>Video Learning:</p> <p>1. Parents Ownership interest Changes:</p> <p>https://storage.googleapis.com/afamaterial/12e/revise/09.472/presentation_html5.html</p>	<p>Discussion forum in LMS - ilearn (100 minutes)</p>	<p>Chapter 9</p> <p>Christensen Consolidation Ownership Issues</p>		

		<p>Able to make calculations and prepare consolidations for a partially owned subsidiary when the subsidiary has a complex ownership structure. Able to explain in consolidation procedures the subsidiary pays stock dividends</p>	<p>changes 2. Accuracy in making calculations and prepare consolidations for a partially owned subsidiary when the subsidiary has a complex ownership structure. 3. Accuracy in explaining consolidation procedures when the subsidiary pays stock dividends.</p>								
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	3	Able to prepare consolidated financial statement when subsidiary has preferred stocks	Review and evaluation	Case Study P9.20		Review and Evaluate with a problem solution Formative Assessments (Quiz)	Video learning : https://storage.googleapis.com/afamaterial/12e/revised/0920/presentation.html5.html	Discussion in LM S-ilearn /WhatsApp group (100 minutes)	Chapter 9 Christensen Consolidation Ownership Issues	
	4	Able to prepare consolidated cash flow, and to make calculations and records journal and worksheet entries of an interim acquisition and make calculations of consolidated	Accuracy in the Preparation of a consolidated statement of cash flows . Accuracy in making calculations and record journal and worksheet entries related to an interi	Case Study C10.4 P 10.20 Home Work: E10.5 P10.21			Video Learning: https://storage.googleapis.com/afamaterial/12e/revised/10.502/presentation.html5.html	Discussion in LM S-ilearn /WhatsApp group (100 minutes)	Chapter 10 Christensen Additional Consolidation Reporting Issues	

		ed earnings	m acquisition . Accuracy in making calculations related to consolidated earnings per share .								
	5	1. Able to make calculation using foreign currency exchange rates 2. Able to make calculations related to foreign currency transactions. 3. Able to hedg	Accuracy in making calculations using foreign currency exchange rates. Accuracy in making calculations related to foreign currency trans	Case Study: C11-1 C11.6 HW; E11.2 E 11.5 E11.1 6A		Presentati on (20 Minutes)	Learning Video : https://storage.googleapis.com/afamaterial/12e/revise/11.556/presentation.html5.html https://storage.googleapis.com/afamaterial/12e/revise/11.561/presentation.html5.html https://storage.googleapis.com/afamaterial/12e/revise/11.572/presentation.html5.html 1. rst year ownership 1. 1. 1st	Disc ussion in LM S- ilar n /Wh atsa pp grou p (100 minutes)	Chapt er 11 Christ ensen Multi national Accou nting: Foreig n Curre ncy Trans action s and Finan cial Instru ments		

		<p>e international currency risk using foreign currency forward exchange financial instruments.</p> <p>4. Able to measure hedge effectiveness and hedge net investments and foreign entity</p>	<p>actions. Accuracy in hedging international currency risk using foreign currency forward exchange financial instruments. Accuracy in measuring hedge effectiveness and hedge net investments in a foreign entity.</p>							
6	Able to explain the benefits and ramifications	Accuracy in explaining the benefits	Case Study: C12.1 C12.4 C12.7 C12.11		Presentation (20 Minutes)	<p>Learning Video 1. https://storage.googleapis.com/afamaterial/12e/revised/12.626/presentation.html5.html</p>	Discussion in LM S-learn /Wh	Chapter 12 Christensen Multinational Account		

		ications of convergence to International Financial Reporting Standards (IFRS) and the expected timeline to global convergence. Able to Determine the functional currency and understand the ramifications of different functional currencies. Able to explain in the	and ramifications of convergence to International Financial Reporting Standards (IFRS) and the expected timeline to global convergence. Accuracy in determining the functional currency and understand the ramifications of different functional currencies.	Home work: P12.16 P12.18			2. https://storage.googleapis.com/afamaterial/12e/revised/12.629/presentation.html5.html 3. https://storage.googleapis.com/afamaterial/12e/revised/12.646/presentation.html5.html	atsa pp group (100 minutes)	nting: Issues in Financial Reporting and Translation of Foreign Entity State ments	
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		<p>differences between translation and remeasurement.</p> <p>Able to Make calculations and translate financial statements of a foreign subsidiary.</p> <p>Able to Prepare consolidated financial statements including a foreign subsidiary after translation.</p> <p>Able to Make calculations</p>	<p>Accuracy in explaining the differences between translation and remeasurement.</p> <p>Accuracy in making calculations and translate financial statements of a foreign subsidiary.</p> <p>Accuracy in Preparing consolidated financial statements including a foreign subsi</p>							
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		<p>lations and remeasure financial statements of a foreign subsidiary.</p> <p>Able to Prepare consolidated financial statements including a foreign subsidiary after remeasurement.</p>	<p>diary after translation.</p> <p>Accuracy in making calculations and remeasure financial statements of a foreign subsidiary.</p> <p>Accuracy in Preparing consolidated financial statements including a foreign subsidiary after remeasurement.</p>							
	7.	Two cases from chapter 9 to 12	Presentation solution of	Presentation, discussion				Discussion in LM S-ilear	Chapter 9 to 12 Christensen	

		cases by groups of Students					n /WhatsApp group (100 minutes)				
8.	MID TERM EXAM										
9.	Able to explain the nature and regulation of partnership. Able to explain the differences among different types of partnership. Able to make calculations and journal entries for the formation of partnership.	Accuracy in explaining the nature and regulation of partnerships. Accuracy in explaining the differences among different types of partnerships. Accuracy in making calculations and journal entries for the formation of partnerships.	Case study: C15.1 C 15.4 Home work: P15.1 1		1. Presentation (20 Minutes)	Learning Video : https://storage.googleapis.com/afamaterial/12e/revision_html5.html https://storage.googleapis.com/afamaterial/12e/revision_html5.html https://storage.googleapis.com/afamaterial/12e/revision_html5.html	Discussion in LMS-learn /WhatsApp group (100 minutes)	Chapter 15 Christensen Partnership: formation, Operation, and changes in Membership			

	10.	Able to make calculations and journal entries for the operation of partnerships. Able to make calculations and journal entries for the allocation of partnership profit or loss. Able to make calculations and journal entries to account for changes in partnership	Accuracy in making calculations and journal entries for the operation of partnerships. Accuracy in making calculations and journal entries for the allocation of partnership profit or loss. Accuracy in making calculations and journal entries to account for changes in partnership ownership.	Case Study C15-2 HW: P15.2		Presentation Group (20 minutes)	Learning Video	Discussion in LMS-ilearn /Whatsapp group (100 minutes)	Chapter 15 Christensen Partnership: formation, Operation, and changes in Membership	

		Partnership.								
1	Able to solve cases in partnership operation, distribution of profit and loss, also changes in partnership interest	Review and Evaluation	Case Study : P15.15 P15.17			Learning Video	Discussion in LMS-ilearn /Whats app group (100 minutes)	Chapter 15		
1	Able to explain in terms associated with partnership liquidations. Able to make calculations related to lump-sum partnership liquidations.	Accuracy in explaining terms associated with partnership liquidations. Accuracy in making calculations related to lump-sum partnership liquidations and instalment partnership liquidations.	Case Study : C16.5 C16.2 Home Work : P16.16 P16.18		Group Presentation (20 Minutes)	Learning Video https://storage.googleapis.com/afamaterial/12e/revision_html5.html https://storage.googleapis.com/afamaterial/12e/revision_html5.html	Discussion in LMS-ilearn /Whats app group (100 minutes)	Chapter 16 Christensen Partnership Liquidation		

		ershi p liqui dation and instal ment partn ershi p liqui dation s.								
1 3	Able to discu ss and solve cases in acco untin g for partn ershi p liqui dation	Review and Evaluatio n	Case Study : C 16.3 C 16.15 C 16. 17		Formati ve assessm ent (Quiz)	Learning Video	Discus sion in LMS- ilearn /Whats app group (100 minute s)	Cha pter 16 Chri sten sen Part ners hip Liqui dation		
1 4.	Hedg ing	Case Study			Group Presenta tion and Discussi on (50 minutes)	Learning Video	Discus sion in LMS- ilearn /Whats app group (100 minute s)			
1 5.	Part ners hip	Case Study			Group Presenta tion and Discussi on (50 Minutes)	Learning Video	Discus sion in LMS- ilearn /Whats app group (100 minute s)			
1 6	FINAL EXAM									

Language of instruction	English
Assessment methods and criteria	

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

Course unit title	Management Control System
Course unit code	ACC 6210
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 5)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	5 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Suhairi, M.Si, Ak 2. Dr. Yulia Hendri Yeni, MT, Ak 3. Drs. Riwayadi, MBA, Ak 4. Dra. Sri Dewi Edmawati, M.Si, Ak 5. Drs. A. Rizal Putra, M.Si, Ak
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the concept of management control system 2. Students are able to explain the management control structure 3. Students are able to explain the management control process 4. Students are able to explain performance measurement with Balance Scorecard
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	<ol style="list-style-type: none"> 1. Management Accounting 2. Financial Management 2

Course content	<ol style="list-style-type: none"> 1. Basic Concept of Management Control System; management control nature, type of control 2. Management Control Structure; accountability centers, transfer pricing Management Control Process; strategic planing, budgeting, performance measurement and Balance Scorcard compensation 										
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Anthony. Robert N. & Vijay Govindarajan (AG), <i>Management Control System</i>, 11th Edition, Mc Graw-Hill , Boston, 2005. 2. Kaplan Robert S. & David P. Norton (KN), <i>Balanced Scorecard, Translating Strategy Into Action</i>, Harvard Business School Press, 1996. 3. Kaplan Robert S. & David P. Norton (KN), <i>The Strategy Focused Organization, How Balanced Scorecard Companies Thrive In The New Business Environment</i>, Harvard Business School Press 2001. 4. Merchant A. Kenneth, and Wim A. Van de Stede (KW), <i>Management Control System Performance Management, Evaluation and Incentives</i>, England: Prentice Hall. Inc. 2003 <p>Secondary:</p> <ol style="list-style-type: none"> 1. Mulyadi & Johny Setyawan (MJ), <i>Sistem Perencanaan dan Pengendalian Manajemen</i>, Edisi 2, Penerbit Salemba Empat, Jakarta, 2001. 2. Mulyadi, <i>Balanced Scorecard</i>, Penerbit Salemba Empat, Jakarta, 2001. 										
Planned learning activities and teaching methods	Hardware: LCD & Projector										
Language of instruction	Indonesian and English										
Assessment methods and criteria	<p>Criteria of assessment</p> <table border="1" data-bbox="586 1312 1446 1860"> <thead> <tr> <th data-bbox="586 1312 1230 1417">Criteria (Indicator) Assessment</th> <th data-bbox="1230 1312 1446 1417">WeightIng (%)</th> </tr> </thead> <tbody> <tr> <td data-bbox="586 1417 1230 1522">-6</td> <td data-bbox="1230 1417 1446 1522">-7</td> </tr> <tr> <td data-bbox="586 1522 1230 1648">Indicators:Accuracy in providing an explanation of:</td> <td data-bbox="1230 1522 1446 1648">5</td> </tr> <tr> <td data-bbox="586 1648 1230 1753">1. Concept of control</td> <td data-bbox="1230 1648 1446 1753"></td> </tr> <tr> <td data-bbox="586 1753 1230 1860">2. Differences in management control</td> <td data-bbox="1230 1753 1446 1860"></td> </tr> </tbody> </table>	Criteria (Indicator) Assessment	WeightIng (%)	-6	-7	Indicators: Accuracy in providing an explanation of:	5	1. Concept of control		2. Differences in management control	
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-6	-7										
Indicators: Accuracy in providing an explanation of:	5										
1. Concept of control											
2. Differences in management control											

	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Various management control alternatives	
	2. Factors affecting management control	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Type of control	
	2. Design and evaluation of management control system	
	Non-test form;	
	1. Group Tasks	

	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	10
	1. Burden and Revenue Responsibility Center	
	2. Differences in technical load control techniques with policies	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	10
	1. Profit center	
	2. Measurement of profit center performance	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	

	Indicators: Accuracy in providing an explanation of:	10
	1. Transfer pricing concept	
	2. Method of determining transfer pricing	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	10
	1. Concept of measurement of assets used	
	2. Dysfunctional Action	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Differences in strategy formulation with strategic planning	

	2. Form program proposal analysis techniques	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	10
	1. Budget differences with forecasts	
	2. Motivating budgeting methods	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Performance measurement concept	
	2. Weaknesses in measuring financial performance	
	Non-test form;	

	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Uncontrollable factors that affect control	
	2. Ethical issues in control	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	
	1. Knerja Measurement and Compensation	5
	2. Compensation Type	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	

	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. The Need for Balance Scorcard	
	2. Prespective Balance Scorcard	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5
	1. Measures of financial perspective performance	
	2. customer perspective performance measurement	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	
	Indicators: Accuracy in providing an explanation of:	5

	1. Performance measures of internal business process perspectives	
	2. measurement of growth perspective performance	
	Non-test form;	
	1. Group Tasks	
	2. Presentation	
	3. Class participation	



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

Course unit title	Management Information System
Course unit code	EKM 303
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 7)
Year of study when the course unit is delivered (if applicable)	4 th Year
Semester/trimester when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	1. Dr. Asniati, SE, MBA, Ak, CA, CSRA 2. Drs. Amsal Djunid, Msi, Ak 3. Drs. Ilmainir, Msi, Ak
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Contribute to improving the quality of life of society, nation, state, and civilizational progress based on Pancasila 2. Show a responsible attitude to work in their areas of expertise independently 3. Internalize the principles of organizational ethics, business ethics and the profession of accountant 4. Able to formulate problems in the industry based on concepts related to the field of instrumentation, acoustics and building physics, energy and environmental conditioning, baan and photonika. 5. Mastering procedural techniques, principles, and knowledge about the use of information technology 6. Mastering the concepts and principles of the organization 7. Mastering the concepts and principles of internal control 8. Able to make informed decisions in the context of problem solving in their areas of expertise, based on the results of information and data analysis 9. Able to maintain and develop a network of work with advisers, colleagues, colleagues both inside and outside the institution 10. Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational

	decision making by using the system development life cycle (SDLC) approach
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	
Course content	Basic Concepts of Information Systems, Role of Information Systems in the Business World, IT As Competitive Advantage, Concept of Resources, Functional Information Systems, Enterprise Applications, Enterprise E-Business, E-Commerce, Decision Support Systems, Information System Development
Recommended or required reading and other learning resources/tools	<p>Main:</p> <p>Rainer, K. R and Watson, H. 2012. Management Information Systems: Moving Business Forward. John Wiley & Sons. Inc</p> <p>Secondary:</p> <ol style="list-style-type: none"> 1. Raymond McLeod, Jr. and George Schell. 2007. Management Information Systems 10/E. Pearson International. 2. Laudon, Kenneth C and Laudon, Jane P (2005): <i>Management Information Systems, Managing Digital Firm</i>, 9th edition (Prentice Hall, 2005). 3. O'Brien, James A: (2000) <i>Introduction to Information Systems – Essentials for the Internetworked Enterprise</i> (McGraw-Hill).
Planned learning activities and teaching methods	<p>Hardware:</p> <ol style="list-style-type: none"> 1. Notebook PC 2. LCD Projector 3. White board <p>Software:</p> <ol style="list-style-type: none"> 1. OS : MS Windows 1. MS Office Power Point 1. MS Windows Media Player
Language of instruction	Indonesian and English
Assessment methods and criteria	Individual accounting program assignments, presentations, written exams (MID and Final Exams)



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

Course unit title	Internal Auditing
Course unit code	ACC 62206
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none">1. Syahril Ali2. Efa Yonnedi3. Nini Syofriyeni, SE., M.Si., Ak., CA4. Verni Juita

Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are expected to be able to explain the concept of management performance checks in various fields in the company 2. Students are able to discuss the role of auditors as a professional and understand the ethics of their profession 3. Students are able to identify audit planning procedures for auditing the performance of an organization that aims to profit or not aim for profit 4. Students can evaluate the activities carried out by the management daily, whether the activities run effectively, efficiently and economically in accordance with the objectives and goals of the company as a whole. 																											
Mode of delivery (face-to-face, distance learning)	Distance Learning																											
Prerequisites and co-requisites (if applicable)	Auditing 1 (Prerequisites)																											
Course content	<ol style="list-style-type: none"> 1. Introduction of Performance Audit 2. Foundation of Internal Auditing and Internal Audit's Common Body of Knowledge 3. Internal Control Framework: The COSO Standard 4. Risk Management: COSO Enterprise Risk Management 5. Performing Effective Internal Audits 6. Standards for the Professional Practice of Internal Auditing 7. Audit Programs & Establishing the Audit Universe 8. Internal Audit Charters and Building the Internal Audit Function 9. Internal Audit Key Competences 10. Planning and Performing Internal Audits 11. Documenting Results through Process Modeling and Workpapers 12. Reporting Internal Audit Results 13. Ethics and Whistleblower Program 14. Fraud Detection and Prevention 																											
Recommended or required reading and other learning resources/tools	<p>Main: Robert R Moeller, "Brink's Modern Internal Auditing, A Common Body of Knowledge" Seventh Edition, John Wiley & Sons, Inc., 2009. (RM)</p> <p>Additional: David Coderre, "Internal Audit Efficiency through automation", John Wiley & Sons, Inc.</p>																											
Planned learning activities and teaching methods	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Week</th> <th style="width: 15%;">Expected final capability</th> <th style="width: 20%;">Study Materials (Teaching Materials) And References</th> <th style="width: 15%;">Learning Methods and Time Allocation</th> <th style="width: 15%;">Student Learning Experience</th> <th style="width: 15%;">Assessment Criteria (Indicator)</th> <th style="width: 10%;">Rating Weight (%)</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>1. Students know what material</td> <td>The delivery of the syllabus, ushering in</td> <td>Lectures and discussions,</td> <td>Students become aware of the role and</td> <td>Indicators Accuracy explains what will</td> <td></td> </tr> </tbody> </table>							Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	1	1. Students know what material	The delivery of the syllabus, ushering in	Lectures and discussions,	Students become aware of the role and	Indicators Accuracy explains what will	
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1	1. Students know what material	The delivery of the syllabus, ushering in	Lectures and discussions,	Students become aware of the role and	Indicators Accuracy explains what will																							

		<p>s will be discussed, the purpose of studying this course and the competencies they get after studying the course</p>	<p>the duties and responsibilities of the wider internal auditor profession in today's modern organization. Explaining the tasks they have to do and the division of groups of up to 3 people.</p>	<p>TM: 1x(3x50")</p> <p>Task 1: Create a summary of "foundation of Internal Auditing and Internal Audit,s Common Body of Knowledge"</p>	<p>responsibilities of the internal auditor profession in modern organizations today</p>	<p>be learned in this course</p> <p>Accuracy explains what competencies they gain after studying</p>	
2	<p>1. Students know the history of internal auditing</p> <p>2. Students know the whole picture of the Internal Auditing profession</p> <p>3. Students know the main knowledge required by modern internal auditors today</p>	<p>Submission of internal understanding, history of the emergence of internal auditing, aspects of the internal auditing profession, the understanding and knowledge required for internal auditors in order to provide value added to the role of internal auditors, as well as convey what is needed by the internal auditor today in order for the role to run better</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 2: Create a summary of the Internal Control Framework: The COSO Standards</p>	<p>Students seek information from a variety of sources (especially the main text book). Students become acquainted and understand the profession of Internal auditing, know the history and background of internal audit and the expansion of the role of internal auditors in modern organizations today</p>	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains the internal auditing • Accuracy explains the history and background of internal audits • Accuracy explains all aspects of the internal auditing profession • Accuracy explains what understanding and knowledge is required by internal auditors today <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation 		

			Reference: RM Ch 1 and 2			<ul style="list-style-type: none"> Active audience in the classroom 	
3	<ol style="list-style-type: none"> Students know the importance of effective Internal Control and the background of Internal Control Standards Students know about the Treadway Commission and the COSO Internal Control framework 	<p>Submission of material on the importance of effective Internal Control and about the background of the establishment of Internal Control Standards. Explaining the events behind it to the Trade way Commission. Explains also the shape of the Internal Control framework according to COSO</p> <p>Reference: RM Chapter 3</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 3: Create a summary about Risk Management: COSO ERM</p>	<p>Students know the importance of effective Internal Control and the background of the establishment of Internal Standards. Students know what events are behind the emergence of the Treadway Commission that will give birth to the Internal Control COSO framework</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the importance of effective Internal Control Accuracy explains the background of Standard Internal Control Accuracy explained <p>Non-test form;</p> <ul style="list-style-type: none"> Summary of text book materials presentation Active audience in the classroom 		
4	<ol style="list-style-type: none"> Students know the need to identify all business risks Students know the framework to help companies define risk consistently Students know the fundame 	<p>Delivery of the need for risk identification, framework to help companies define risks consistently, Fundamental Risk Management, as well as corporate risk: COSO ERM</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 4: Create a summary of Performing Effective Internal Audits</p>	<p>Students become aware of the need to identify business risks, define risks consistently, fundamental risk management, and COSO ERM risk management</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the need to identify all business risks Accuracy explains the framework for defining risk consistently Accuracy explains fundamental risk management 		

		<p>ntal risk management</p> <p>4. Students know the company's risk management: COSO ERM</p>	<p>Reference: RM Chapter 6</p>			<ul style="list-style-type: none"> ● Accuracy explains COSO ERM <p>Non-test form;</p> <ul style="list-style-type: none"> ● Summary of text book materials ● presentation ● Active audience in the classroom 	
5	<p>1. Students know to do internal audit planning</p> <p>2. Students know to conduct preparatory activities, start internal audits, develop and prepare audit programs</p> <p>3. Students know how to carry out internal audits and package internal audit field assignments</p>	<p>Submission of materials the need to conduct internal audit planning, prepare audit activities, start audits, develop and prepare audit programs and package the assignment of internal audit fields</p> <p>Reference: RM Chapter 7</p>	<p>Presentation from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 5: Create a summary of the Standards for the Professional Practice of Internal Auditing</p>	<p>Students become aware of internal audit planning, internal audit preparation, auditing, developing and preparing audit programs, carrying out audits and packing internal audit field assignments</p>	<p>Indicators:</p> <ul style="list-style-type: none"> ● Accuracy of explaining audit planning ● Accuracy of explaining preparations, initiating internal audits ● Accuracy explains developing and preparing audit programs ● Accuracy explains how to carry out internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> ● Summary of text book materials ● presentation ● Active audience in the classroom 		

	6	<ol style="list-style-type: none"> Students know the Standards for The Practice of Internal Audit Profession Students know the contents of the Code of Conduct: IIA and ICASA 	<p>Internal Audit Professional Standards, IIA and ICASA standards</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 6: Create a Summary of audit programs & establishing the Audit Universe</p>	<p>Students become aware of the standards for the professional practice of Internal Audit and know about the contents of the IIA and ICASA Code of Conduct</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the standards for the practice of the Internal Audit Profession Accuracy in explaining the contents of the IIA and ICASA Code of Conduct <p>Non-test form;</p> <ul style="list-style-type: none"> Summary of text book materials presentation Active audience in the classroom 	
	7	<ol style="list-style-type: none"> Students know the scope and purpose of internal audit Students know to assess the capacity and objectives of internal audits with limited resources and audit time Students know to create 	<p>Scope and objectives of internal audit, assessing the capacity and objectives of internal audit, limited resources and audit time, audit program to be implemented by internal auditors</p> <p>Reference: RM Chapter 10</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 7: Create a summary of the Internal Audit Charters and Building the Internal Audit Function</p>	<p>Students know about the scope and objectives of internal audit, how to assess the capacity and objectives of internal audit, the availability of resources and the timing of audits, making audit program.</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the scope and purpose of internal audit Accuracy explains how to assess the capacity and objectives of internal audit Accuracy explains resource limitations and audit time Accuracy explains how to create an audit program <p>Non-test form;</p>	

		audit programs				<ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 	
8	nd Term						
9	<ol style="list-style-type: none"> 1. Students know how to build an internal audit function 2. Students know audit charters: management authorities and audit committees 3. Students know to build internal audit staff and organization approach of internal audit department 4. Students know internal audit procedures and policies 5. Students know to develop 	<p>Build internal audit functions, charter audits: management authority and audit committee, build internal audit staff, internal audit department organization approach, internal audit policy procedures, develop profession by building strong internal audit function</p> <p>Reference: RM Chapter 12</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 8: Create a Summary of Internal Audit Key Competences</p>	<p>1. Students become aware of building internal audit functions, charter audits: management authorities and audit committees, building internal audit staff and internal audit department organizations, internal audit procedures and policies, how to build a strong internal audit function</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains how to build internal audit functions • Accuracy of explaining charter audits: management authorities and audit committees • Accuracy explains staff building and organizational approach of internal audit departments • Accuracy in explaining internal audit procedures and policies • Accuracy explains the development of the profession so as to create a strong internal audit function <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials 		

		professionals: building strong internal audit functions				<ul style="list-style-type: none"> • presentation • Active audience in the classroom 	
10	<ol style="list-style-type: none"> 1. Students know the importance of key competencies of internal audit 2. Students know their expertise in interviewing internal auditors 3. Students know the internal auditor skills in analytical, analysis and testing, documentation of audit results, communication and internal audit 4. Students know to provide recommendations and corrective actions 	<p>Key competencies of internal audit, interview skills of internal auditors, analytical skills, analysis and testing skills, documentation skills, negotiation skills and recommendations and corrections</p> <p>Reference: RM Chapter 13</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 9: Create a summary of Planning & Performing Internal Audit</p>	<p>Students become aware of the key competencies that internal auditors must have, expertise in interviewing, in analytical, analysis and testing, documentation of results, communication and providing recommendations and corrective actions to the auditee</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the importance of key competencies of internal audit • Accuracy explains the auditor's internal expertise in interviewing • Accuracy of explaining internal auditor skills in analytical, analysis and testing, documentation of results and communication of audit results • Accuracy explains how to provide recommendations and corrective actions <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 		

<p>11</p>	<p>1. Students know to understand the environment and documentation of internal control</p> <p>2. Students know to carry out proper internal audit procedures</p> <p>3. Students know to pack and carry out internal audits</p>	<p>Internal audit environment, internal control environment documentation, proper implementation of internal audit procedures, wrapping up internal audit, and implementation of internal audit</p> <p>Reference: RM Chapter 15</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 10: Create a Summary of Documenting Results through Process Modelling & Worksheets</p>	<p>Students become aware of understanding the environment and documenting the internal control environment, carrying out appropriate audit procedures, and carrying out internal audits</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy of explaining the internal control environment and its documentation • Accuracy of explaining proper internal audit procedures • Accuracy explains how to package and carry out internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 	
<p>12</p>	<p>1. Students know the need for internal audit documentation</p> <p>2. Students know the process model for internal auditors</p> <p>3. Students know the importance of documentation</p>	<p>Internal audit documentation needs, process modeling for internal auditors, internal audit work papers, the importance of internal audit documentation</p> <p>Reference: RM Chapter 16</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 11: Create a summary of the Reporting Internal Audit Results</p>	<p>Students become aware of the need and importance of internal audit documentation, the process model for internal auditors in their audits</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the need and importance of documentation of audit results • Accuracy of explaining process models for internal auditors <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book 	

						<ul style="list-style-type: none"> materials • presentation • Active audience in the classroom 	
13	<ol style="list-style-type: none"> 1. Students know the purpose and type of internal audit report 2. Students know the form of audit report published 3. Students know the internal audit reporting cycle 4. Students know how to communicate effective internal audits 	<p>Objectives and types of internal audit reports, published audit reports, internal audit reporting cycles, effective internal audit communications, audit reports and understanding of internal auditing</p> <p>Reference: RM Chapter 17</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 12: Create a summary of the Ethic & Whistleblower Program</p>	Students become aware of the purpose, type, form of audit report, reporting cycle and how to report the audit results	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the purpose and type of internal audit report • Accuracy of explaining the form of published audit report • Accuracy explains internal audit reporting cycle • Accuracy explains how to communicate effective internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 		
14	<ol style="list-style-type: none"> 1. Students know the ethics, compliance and management of 	Ethics, compliance, and management of the company, corporate	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions</p>	Students become aware of ethics, codes of conduct, whistleblower and hotline	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy to explain the ethics, compliance and management 		

		<p>the company</p> <p>2. Students know the company's code of conduct, whistleblower and hotline functions</p> <p>3. Students know auditing the ethical functions of the company</p>	<p>code of conduct, whistleblower and hotline functions, auditing the ethical functions of the company</p> <p>Reference: RM Chapter 24</p>	<p>(TM: 1x (2x50 min))</p> <p>Task 13: Create a summary of Fraud Detection & Prevention</p>	<p>functions and how to audit them</p>	<p>of the company</p> <ul style="list-style-type: none"> • Accuracy explains the code of conduct, whistleblower and corporate hotline functions • Accuracy explains how to audit the ethical functions of the company <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 	
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		and investigating fraud	Reference: RM Chapter 25				
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Language of instruction	English						
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**Description of Course Unit according to the
ECTS User's Guide 2015**

Course unit title	Internal Auditing
Course unit code	ACC 62206
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Syahril Ali 2. Efa Yonnedi 3. Nini Syofriyeni, SE., M.Si., Ak., CA 4. Verni Juita

Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are expected to be able to explain the concept of management performance checks in various fields in the company 2. Students are able to discuss the role of auditors as a professional and understand the ethics of their profession 3. Students are able to identify audit planning procedures for auditing the performance of an organization that aims to profit or not aim for profit 4. Students can evaluate the activities carried out by the management daily, whether the activities run effectively, efficiently and economically in accordance with the objectives and goals of the company as a whole. 																											
Mode of delivery (face-to-face, distance learning)	Distance Learning																											
Prerequisites and co-requisites (if applicable)	Auditing 1 (Prerequisites)																											
Course content	<ol style="list-style-type: none"> 1. Introduction of Performance Audit 2. Foundation of Internal Auditing and Internal Audit's Common Body of Knowledge 3. Internal Control Framework: The COSO Standard 4. Risk Management: COSO Enterprise Risk Management 5. Performing Effective Internal Audits 6. Standards for the Professional Practice of Internal Auditing 7. Audit Programs & Establishing the Audit Universe 8. Internal Audit Charters and Building the Internal Audit Function 9. Internal Audit Key Competences 10. Planning and Performing Internal Audits 11. Documenting Results through Process Modeling and Workpapers 12. Reporting Internal Audit Results 13. Ethics and Whistleblower Program 14. Fraud Detection and Prevention 																											
Recommended or required reading and other learning resources/tools	<p>Main: Robert R Moeller, "Brink's Modern Internal Auditing, A Common Body of Knowledge" Seventh Edition, John Wiley & Sons, Inc., 2009. (RM)</p> <p>Additional: David Coderre, "Internal Audit Efficiency through automation", John Wiley & Sons, Inc.</p>																											
Planned learning activities and teaching methods	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Week</th> <th style="width: 15%;">Expected final capability</th> <th style="width: 20%;">Study Materials (Teaching Materials) And References</th> <th style="width: 15%;">Learning Methods and Time Allocation</th> <th style="width: 15%;">Student Learning Experience</th> <th style="width: 15%;">Assessment Criteria (Indicator)</th> <th style="width: 10%;">Rating Weight (%)</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>1. Students know what material</td> <td>The delivery of the syllabus, ushering in</td> <td>Lectures and discussions,</td> <td>Students become aware of the role and</td> <td>Indicators Accuracy explains what will</td> <td></td> </tr> </tbody> </table>							Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	1	1. Students know what material	The delivery of the syllabus, ushering in	Lectures and discussions,	Students become aware of the role and	Indicators Accuracy explains what will	
Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)																						
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1	1. Students know what material	The delivery of the syllabus, ushering in	Lectures and discussions,	Students become aware of the role and	Indicators Accuracy explains what will																							

		<p>s will be discussed, the purpose of studying this course and the competencies they get after studying the course</p>	<p>the duties and responsibilities of the wider internal auditor profession in today's modern organization. Explaining the tasks they have to do and the division of groups of up to 3 people.</p>	<p>TM: 1x(3x50")</p> <p>Task 1: Create a summary of "foundation of Internal Auditing and Internal Audit,s Common Body of Knowledge"</p>	<p>responsibilities of the internal auditor profession in modern organizations today</p>	<p>be learned in this course</p> <p>Accuracy explains what competencies they gain after studying</p>	
2	<p>1. Students know the history of internal auditing</p> <p>2. Students know the whole picture of the Internal Auditing profession</p> <p>3. Students know the main knowledge required by modern internal auditors today</p>	<p>Submission of internal understanding, history of the emergence of internal auditing, aspects of the internal auditing profession, the understanding and knowledge required for internal auditors in order to provide value added to the role of internal auditors, as well as convey what is needed by the internal auditor today in order for the role to run better</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 2: Create a summary of the Internal Control Framework: The COSO Standards</p>	<p>Students seek information from a variety of sources (especially the main text book). Students become acquainted and understand the profession of Internal auditing, know the history and background of internal audit and the expansion of the role of internal auditors in modern organizations today</p>	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains the internal auditing • Accuracy explains the history and background of internal audits • Accuracy explains all aspects of the internal auditing profession • Accuracy explains what understanding and knowledge is required by internal auditors today <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation 		

			Reference: RM Ch 1 and 2			<ul style="list-style-type: none"> Active audience in the classroom 	
3	<ol style="list-style-type: none"> Students know the importance of effective Internal Control and the background of Internal Control Standards Students know about the Treadway Commission and the COSO Internal Control framework 	<p>Submission of material on the importance of effective Internal Control and about the background of the establishment of Internal Control Standards. Explaining the events behind it to the Trade way Commission. Explains also the shape of the Internal Control framework according to COSO</p> <p>Reference: RM Chapter 3</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 3: Create a summary about Risk Management: COSO ERM</p>	<p>Students know the importance of effective Internal Control and the background of the establishment of Internal Control Standards. Students know what events are behind the emergence of the Treadway Commission that will give birth to the Internal Control COSO framework</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the importance of effective Internal Control Accuracy explains the background of Standard Internal Control Accuracy explained <p>Non-test form;</p> <ul style="list-style-type: none"> Summary of text book materials presentation Active audience in the classroom 		
4	<ol style="list-style-type: none"> Students know the need to identify all business risks Students know the framework to help companies define risk consistently Students know the fundame 	<p>Delivery of the need for risk identification, framework to help companies define risks consistently, Fundamental Risk Management, as well as corporate risk: COSO ERM</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 4: Create a summary of Performing Effective Internal Audits</p>	<p>Students become aware of the need to identify business risks, define risks consistently, fundamental risk management, and COSO ERM risk management</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the need to identify all business risks Accuracy explains the framework for defining risk consistently Accuracy explains fundamental risk management 		

		<p>ntal risk management</p> <p>4. Students know the company's risk management: COSO ERM</p>	<p>Reference: RM Chapter 6</p>			<ul style="list-style-type: none"> ● Accuracy explains COSO ERM <p>Non-test form;</p> <ul style="list-style-type: none"> ● Summary of text book materials ● presentation ● Active audience in the classroom 	
5	<p>1. Students know to do internal audit planning</p> <p>2. Students know to conduct preparatory activities, start internal audits, develop and prepare audit programs</p> <p>3. Students know how to carry out internal audits and package internal audit field assignments</p>	<p>Submission of materials the need to conduct internal audit planning, prepare audit activities, start audits, develop and prepare audit programs and package the assignment of internal audit fields</p> <p>Reference: RM Chapter 7</p>	<p>Presentation from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 5: Create a summary of the Standards for the Professional Practice of Internal Auditing</p>	<p>Students become aware of internal audit planning, internal audit preparation, auditing, developing and preparing audit programs, carrying out audits and packing internal audit field assignments</p>	<p>Indicators:</p> <ul style="list-style-type: none"> ● Accuracy of explaining audit planning ● Accuracy of explaining preparations, initiating internal audits ● Accuracy explains developing and preparing audit programs ● Accuracy explains how to carry out internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> ● Summary of text book materials ● presentation ● Active audience in the classroom 		

	6	<ol style="list-style-type: none"> Students know the Standards for The Practice of Internal Audit Profession Students know the contents of the Code of Conduct: IIA and ICASA 	<p>Internal Audit Professional Standards, IIA and ICASA standards</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 6: Create a Summary of audit programs & establishing the Audit Universe</p>	<p>Students become aware of the standards for the professional practice of Internal Audit and know about the contents of the IIA and ICASA Code of Conduct</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the standards for the practice of the Internal Audit Profession Accuracy in explaining the contents of the IIA and ICASA Code of Conduct <p>Non-test form;</p> <ul style="list-style-type: none"> Summary of text book materials presentation Active audience in the classroom 	
	7	<ol style="list-style-type: none"> Students know the scope and purpose of internal audit Students know to assess the capacity and objectives of internal audits with limited resources and audit time Students know to create 	<p>Scope and objectives of internal audit, assessing the capacity and objectives of internal audit, limited resources and audit time, audit program to be implemented by internal auditors</p> <p>Reference: RM Chapter 10</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 7: Create a summary of the Internal Audit Charters and Building the Internal Audit Function</p>	<p>Students know about the scope and objectives of internal audit, how to assess the capacity and objectives of internal audit, the availability of resources and the timing of audits, making audit program.</p>	<p>Indicators:</p> <ul style="list-style-type: none"> Accuracy explains the scope and purpose of internal audit Accuracy explains how to assess the capacity and objectives of internal audit Accuracy explains resource limitations and audit time Accuracy explains how to create an audit program <p>Non-test form;</p>	

		audit programs				<ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 	
8	nd Term						
9	<ol style="list-style-type: none"> 1. Students know how to build an internal audit function 2. Students know audit charters: management authorities and audit committees 3. Students know to build internal audit staff and organization approach of internal audit department 4. Students know internal audit procedures and policies 5. Students know to develop 	<p>Build internal audit functions, charter audits: management authority and audit committee, build internal audit staff, internal audit department organization approach, internal audit policy procedures, develop profession by building strong internal audit function</p> <p>Reference: RM Chapter 12</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 8: Create a Summary of Internal Audit Key Competences</p>	<p>1. Students become aware of building internal audit functions, charter audits: management authorities and audit committees, building internal audit staff and internal audit department organizations, internal audit procedures and policies, how to build a strong internal audit function</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains how to build internal audit functions • Accuracy of explaining charter audits: management authorities and audit committees • Accuracy explains staff building and organizational approach of internal audit departments • Accuracy in explaining internal audit procedures and policies • Accuracy explains the development of the profession so as to create a strong internal audit function <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials 		

		professionals: building strong internal audit functions				<ul style="list-style-type: none"> • presentation • Active audience in the classroom 	
10	<ol style="list-style-type: none"> 1. Students know the importance of key competencies of internal audit 2. Students know their expertise in interviewing internal auditors 3. Students know the internal auditor skills in analytical, analysis and testing, documentation of audit results, communication and internal audit 4. Students know to provide recommendations and corrective actions 	<p>Key competencies of internal audit, interview skills of internal auditors, analytical skills, analysis and testing skills, documentation skills, negotiation skills and recommendations and corrections</p> <p>Reference: RM Chapter 13</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 9: Create a summary of Planning & Performing Internal Audit</p>	<p>Students become aware of the key competencies that internal auditors must have, expertise in interviewing, in analytical, analysis and testing, documentation of results, communication and providing recommendations and corrective actions to the auditee</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the importance of key competencies of internal audit • Accuracy explains the auditor's internal expertise in interviewing • Accuracy of explaining internal auditor skills in analytical, analysis and testing, documentation of results and communication of audit results • Accuracy explains how to provide recommendations and corrective actions <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 		

<p>11</p>	<p>1. Students know to understand the environment and documentation of internal control</p> <p>2. Students know to carry out proper internal audit procedures</p> <p>3. Students know to pack and carry out internal audits</p>	<p>Internal audit environment, internal control environment documentation, proper implementation of internal audit procedures, wrapping up internal audit, and implementation of internal audit</p> <p>Reference: RM Chapter 15</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 10: Create a Summary of Documenting Results through Process Modelling & Worksheets</p>	<p>Students become aware of understanding the environment and documenting the internal control environment, carrying out appropriate audit procedures, and carrying out internal audits</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy of explaining the internal control environment and its documentation • Accuracy of explaining proper internal audit procedures • Accuracy explains how to package and carry out internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 	
<p>12</p>	<p>1. Students know the need for internal audit documentation</p> <p>2. Students know the process model for internal auditors</p> <p>3. Students know the importance of documentation</p>	<p>Internal audit documentation needs, process modeling for internal auditors, internal audit work papers, the importance of internal audit documentation</p> <p>Reference: RM Chapter 16</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 11: Create a summary of the Reporting Internal Audit Results</p>	<p>Students become aware of the need and importance of internal audit documentation, the process model for internal auditors in their audits</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the need and importance of documentation of audit results • Accuracy of explaining process models for internal auditors <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book 	

						<ul style="list-style-type: none"> material • presentation • Active audience in the classroom 	
13	<ol style="list-style-type: none"> Students know the purpose and type of internal audit report Students know the form of audit report published Students know the internal audit reporting cycle Students know how to communicate effective internal audits 	<p>Objectives and types of internal audit reports, published audit reports, internal audit reporting cycles, effective internal audit communications, audit reports and understanding of internal auditing</p> <p>Reference: RM Chapter 17</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p> <p>Task 12: Create a summary of the Ethic & Whistleblower Program</p>	Students become aware of the purpose, type, form of audit report, reporting cycle and how to report the audit results	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explains the purpose and type of internal audit report • Accuracy of explaining the form of published audit report • Accuracy explains internal audit reporting cycle • Accuracy explains how to communicate effective internal audits <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 		
14	<ol style="list-style-type: none"> Students know the ethics, compliance and management of 	Ethics, compliance, and management of the company, corporate	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions</p>	Students become aware of ethics, codes of conduct, whistleblower and hotline	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy to explain the ethics, compliance and management 		

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15	<p>1. Students know to understand fraud</p> <p>2. Students know red flag: fraud detection for internal auditors</p> <p>3. Students know the role of public accounting in detecting fraud</p> <p>4. Students know IIA standards for detecting</p>	<p>Understanding fraud, red flag: fraud detection for internal auditors, public accounting role to detect and investigate fraud, fraud investigation for internal auditors, information technology fraud prevention process, fraud detection</p>	<p>Presentations from students (TM: 1x (1x50 min))</p> <p>Lectures and discussions (TM: 1x (2x50 min))</p>	<p>Students become aware of what fraud is, fraud detection, and the role of accountants in fraud detection and fraud investigation, IIA standards that regulate it and information technology for fraud prevention and detection</p>	<p>Indicators:</p> <ul style="list-style-type: none"> • Accuracy explained • Accuracy explained • Accuracy explained <p>Non-test form;</p> <ul style="list-style-type: none"> • Summary of text book materials • presentation • Active audience in the classroom 		

		and investigating fraud	Reference: RM Chapter 25				
		5. Students know to conduct fraud investigations by internal auditors					
		6. Students know information technology for fraud prevention and fraud detection process					
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Language of instruction	English						
Assessment methods and criteria	<p>Rules of Lectures</p> <p>Before each class meeting, students must have well studied all the materials that have been determined and made a summary of the lecture materials. Student success in understanding the material individually is the key to success in undergoing this course. Students must attend at least 75% of all hours face-to-face. Students must arrive on time so as not to interfere with the smoothness of lectures if they arrive late. Students who are about to present must prepare all presentation equipment before the lecture begins. Presentation materials to be sent to lecturers via email and other students of this course participants no later than one hour before the presentation schedule. In addition, students must comply with the following rules:</p> <ol style="list-style-type: none"> 1. Entry is just in tim, delays are tolerated 20 minutes. 2. Dress modestly, do not wear t-shirts and sandals, including sandals. 3. Carrying a textbook is mandatory. 4. During lectures do not activate the mobile phone. 5. Permission to leave the study room is only granted once for a maximum time of 10 minutes. <p>Lecturers are authorized to send students out of the study room (not allowed to attend lectures) if they do not comply with the rules of lectures and are considered to interfere with the implementation of lectures.</p> <p>Plagiarism and Cheating</p> <p>Accounting Department of the Faculty of Economics, Andalas University does not tolerate cheating of students in any form and any task. Honesty is the main capital of an accountant and must be internalized by students. Fraud or plagiarism will be punished with a maximum penalty of E final grade, and/or deactivation of lectures during a certain period in accordance with university academic regulations.</p> <p>Student Assignments</p> <ol style="list-style-type: none"> 1. In groups students are given the task of making a summary of lecture materials in the form of <i>power points</i> to be presented. The main source of presentation material is the text book that becomes the main reference, and is added with the relevant PSAK, and can also be added with other references. 						

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

Course unit title	Management Information System
Course unit code	ACC 62208
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 7)
Year of study when the course unit is delivered (if applicable)	4 th Year
Semester/trimester when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	1. Dr. Asniati, SE, MBA, Ak, CA, CSRA 2. Drs. Amsal Djunid, Msi, Ak 3. Drs. Ilmainir, Msi, Ak
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Contribute to improving the quality of life of society, nation, state, and civilizational progress based on Pancasila 2. Show a responsible attitude to work in their areas of expertise independently 3. Internalize the principles of organizational ethics, business ethics and the profession of accountant 4. Able to formulate problems in the industry based on concepts related to the field of instrumentation, acoustics and building physics, energy and environmental conditioning, baan and photonika. 5. Mastering procedural techniques, principles, and knowledge about the use of information technology 6. Mastering the concepts and principles of the organization 7. Mastering the concepts and principles of internal control 8. Able to make informed decisions in the context of problem solving in their areas of expertise, based on the results of information and data analysis 9. Able to maintain and develop a network of work with advisers, colleagues, colleagues both inside and outside the institution 10. Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational

	decision making by using the system development life cycle (SDLC) approach
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	
Course content	Basic Concepts of Information Systems, Role of Information Systems in the Business World, IT As Competitive Advantage, Concept of Resources, Functional Information Systems, Enterprise Applications, Enterprise E-Business, E-Commerce, Decision Support Systems, Information System Development
Recommended or required reading and other learning resources/tools	<p>Main:</p> <p>Rainer, K. R and Watson, H. 2012. Management Information Systems: Moving Business Forward. John Wiley & Sons. Inc</p> <p>Secondary:</p> <ol style="list-style-type: none"> 1. Raymond McLeod, Jr. and George Schell. 2007. Management Information Systems 10/E. Pearson International. 2. Laudon, Kenneth C and Laudon, Jane P (2005): <i>Management Information Systems, Managing Digital Firm</i>, 9th edition (Prentice Hall, 2005). 3. O'Brien, James A: (2000) <i>Introduction to Information Systems – Essentials for the Internetworked Enterprise</i> (McGraw-Hill).
Planned learning activities and teaching methods	<p>Hardware:</p> <ol style="list-style-type: none"> 1. Notebook PC 2. LCD Projector 3. White board <p>Software:</p> <ol style="list-style-type: none"> 1. OS : MS Windows 1. MS Office Power Point 1. MS Windows Media Player
Language of instruction	Indonesian and English
Assessment methods and criteria	Individual accounting program assignments, presentations, written exams (MID and Final Exams)



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

Course unit title	International Financial Management
Course unit code	ACC 62208
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	3 rd Year
Semester/trimester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	Rayna Kartika SE, M.Com, Ak, CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the principles and ethics in research 2. Students are able to formulate problems and develop research hypotheses 3. Students are able to explain various research methods 4. Students are able to collect, process data and interpret results logically and systematically 5. Students are able to prepare research proposals and present them
Mode of delivery (face-to-face, distance learning)	Distance Learning
Prerequisites and co-requisites (if applicable)	Financial Management 1 and 2

Course content	<ol style="list-style-type: none"> 1. Environmental of International Financial Management 2. Understanding Exchange Rates 3. International Monetary Systems 4. Balance of Payment 5. Analyzing Country Risk 6. Forwards, Futures, and Options 7. Interest Rate Swaps 8. Accounting Exposure 9. Foreign Direct Investment 10. Analyzing Multinational Financial Systems
Recommended or required reading and other learning resources/tools	<p>Main: Shapiro, Alan, C. Multinational Financial Management. Latest edition, Wiley and Sons</p> <p>Secondary: <ol style="list-style-type: none"> 1. Madura, Jeff, International Financial Management, edisi ke-12 2. Hanafi, M, Mamduh, Manajemen Keuangan Internasional. BPFE, Yogyakarta </p>
Planned learning activities and teaching methods	<p>Hardware: LCD & Projector</p> <p>Software: Microsoft office (excel)</p>
Language of instruction	Indonesian and English
Assessment methods and criteria	



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

Course unit title	Accounting Theory
Course unit code	ACC 62101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	4 th Year
Semester/trimester when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Prof. Eddy R.Rasyid, PhD., CA 2. Dr. Rahmat Febrianto, CA 3. Dr. Elvira Luthan, CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Mastering the principles, concepts and theories of accounting with regard to financial reporting in depth and understanding the relationship between these principles, concepts and theories in a financial reporting building blocks. 2. Mastering how the relationship between principles, concepts and theories in a financial reporting building blocks. 3. Understanding that through financial reporting, accountants play a role in improving the quality of life of society, nation and state because financial statements are one of the pillars that build the national and global economic and financial system. 4. Have a working attitude based on the values of transparency, accountability and value of benefits and sacrifices. 5. Have the ability to work in a team that fosters mutual understanding, helping and appreciating in completing a task.

Mode of delivery (face-to-face, distance learning)	Distance Learning												
Prerequisites and co-requisites (if applicable)	Advance Financial Accounting 2 (Prerequisites)												
Course content	<ol style="list-style-type: none"> 1. History of Accounting Practice and Thought Development 2. Construction of Accounting Theory 3. Conceptual Framework 4. Incomes and Income Reporting 5. Revenues and Expenses 6. Assets, Liabilities, and Equities and Statement of Financial Position 7. Fixed Assets, Current Assessment, and Working Capital 8. Investments and Intangible Assets 												
Recommended or required reading and other learning resources/tools	<p>Main:</p> <ol style="list-style-type: none"> 1. Schroeder, Clark and Cathey, Financial Accounting Theory and Analysis: Text and Cases, 11th edition, 2014. (SCC) 2. Godfrey, Hodgson, Holmes, Tarca, Accounting Theory 7th edition, 2010, Willey (GHHT) 												
Planned learning activities and teaching methods	<table border="1"> <thead> <tr> <th>Topics to</th> <th>Course Learning Achievement</th> <th>Learning Materials</th> <th>Learning Method / Time Estimation</th> <th>Rating Indicators</th> <th>Source/ Reference</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>History of accounting development & thought</td> <td>While this section is focused on the development of accounting thoughts, it is not much discussing on the history of accounting practices. We may look at the issue on the passage of prior to the 1930 Great Depression, to Conceptual Framework Project era then passing on to the post era of 2008 Economic and Financial Crisis.</td> <td>Lectures and discussions (3 x 50")</td> <td>Can explain the accounting thinking underlying accounting practices and how it evolved since before the 1930s, after the 1930s to after the financial crisis of 1998-2008,</td> <td> <ol style="list-style-type: none"> 1. Rasyid, ER., Pelaporan Keuangan Semenjak Akhir 1800an Sebelum the Great Depression ke Awal 2000an Setelah Krisis Global Ekonomi: Refleksi Integritas Akuntan 2. Schroeder, Clark and Cathey, Financial </td> </tr> </tbody> </table>	Topics to	Course Learning Achievement	Learning Materials	Learning Method / Time Estimation	Rating Indicators	Source/ Reference	1	History of accounting development & thought	While this section is focused on the development of accounting thoughts, it is not much discussing on the history of accounting practices. We may look at the issue on the passage of prior to the 1930 Great Depression, to Conceptual Framework Project era then passing on to the post era of 2008 Economic and Financial Crisis.	Lectures and discussions (3 x 50")	Can explain the accounting thinking underlying accounting practices and how it evolved since before the 1930s, after the 1930s to after the financial crisis of 1998-2008,	<ol style="list-style-type: none"> 1. Rasyid, ER., Pelaporan Keuangan Semenjak Akhir 1800an Sebelum the Great Depression ke Awal 2000an Setelah Krisis Global Ekonomi: Refleksi Integritas Akuntan 2. Schroeder, Clark and Cathey, Financial
	Topics to	Course Learning Achievement	Learning Materials	Learning Method / Time Estimation	Rating Indicators	Source/ Reference							
1	History of accounting development & thought	While this section is focused on the development of accounting thoughts, it is not much discussing on the history of accounting practices. We may look at the issue on the passage of prior to the 1930 Great Depression, to Conceptual Framework Project era then passing on to the post era of 2008 Economic and Financial Crisis.	Lectures and discussions (3 x 50")	Can explain the accounting thinking underlying accounting practices and how it evolved since before the 1930s, after the 1930s to after the financial crisis of 1998-2008,	<ol style="list-style-type: none"> 1. Rasyid, ER., Pelaporan Keuangan Semenjak Akhir 1800an Sebelum the Great Depression ke Awal 2000an Setelah Krisis Global Ekonomi: Refleksi Integritas Akuntan 2. Schroeder, Clark and Cathey, Financial 								

						Accounting Theory and Analysis: Text and Cases, 11th edition, 2014. (SCC) 1 The Development Of Accounting Theory (full chapter) 3. Godfrey, Hodgson, Holmes, Tarca, Accounting Theory 7th edition, 2010, Willey 1
2	Accounting Theory Construction	This session is to study how an accounting theory is constructed. Any theory is based on certain assumptions they rely on. Therefore, theories could be classified based on their assumptions, their approaches and based on how they were formulated.	Lectures and discussions (3 x 50")	Able to explain by illustrating certain accounting theories along with the assumptions underlying the development of the theory.	GHTHH 2	
3	The Conceptual Framework of Accounting	The Project to develop CFA is an attempt by USA's FASB to develop concepts useful in guiding	Lectures and discussions 2x (3 x 50")	Able to explain the argument pros and cons the need for CF, and the efforts made by the profession of	SCC 2: The Pursuit of Conceptual Framework GHTHH 4: A	

			<p>the standard setting body (which is in US is FASB) to establish accounting standards and to provide a frame of reference for resolving accounting issues.</p> <p>A very important recent development that the students as the tomorrow accountants have to be aware is on efforts to reform CF of accounting initiatives done by IFRS to strengthen the governance of financial reporting pasca the 2000's financial crisis.</p>		<p>accountants in the USA in developing CF. Students are also asked to know FASB and IASB CF. Students are also able to explain why the accountant profession in Indonesia moved from following FASB CF to IASB CF. Students are also asked to know the latest developments of CF enhancements made by the IASB.</p>	<p>Conceptual Framework 1989 IASB Conceptual Framework 2015 (E/D) Conceptual Framework</p>
4	Income Concepts	<p>This topic is concerned on income reporting as the primary source for investor decision making. Including in this topic is issues of income determination and income recognition.</p>	<p>Lectures and discussions (3 x 50")</p>	<p>Able to explain: (1) income from perspective flow versus stocks or income statement approach and balance sheet approach, (2) the concept of accounting income and economic income and the basis of economic theory underlying economic income, (3) matching cost with revenues concept and capital maintenance concept, and all of inclusive income and comprehensive income.</p>	<p>SCC 5 1989 IASB Conceptual Framework 2015 (E/D) Conceptual Framework</p>	

	5	Income Statement	<p>In this section, the students have to develop their knowledge on some basic understanding on income statement, its format, contents and related issues on income reporting. A very significant standing is the students as the tomorrow accountants have to aware of the reformation that the IFRS have been introduced on the income reporting, its format, contents and substances. Therefore, the students have to study carefully the related accounting standard especially PSAK 1 (Penyajian Laporan Keuangan).</p>	Lectures and discussions (3 x 50")	<p>Able to explain the format and content of income statements and accounting issues related to financial reporting. Students should understand the reforms made by the IASB on the reporting of this income.</p>	<p>SCC 6: Financial Statements I: The Income Statement IAS 1: Presentation of Financial Statements</p>
	6	Revenue	<p>This topic is to study the nature of revenues its definition, recognition and measurement.</p>	Lectures and discussions 2x (3 x 50")	<p>Able to explain the principles underlying these revenues including their definitions, recognitions and</p>	<p>GHTHH 9 1989 IASB Conceptual Framework</p>

					<p>measurements. The IASB has tried to formulate a single revenues definition, so that its recognition, and measurements also apply equally to each transaction. Students should understand this and what causes the IASB to develop a single principle for all these transactions.</p>	
	7	Expenses	<p>Here, the nature of expenses will be studied including its recognition, measurement, and presentation. Issues related to allocation of expenses is to be here also.</p>	Lectures and discussions (3 x 50")	<p>The same with understanding of revenues is also needed to understand expenses.</p>	
	8	Statement of Financial Position and the Statement of Cash Flows.	<p>The financial reporting reform introduced by IASB has made the understanding on the reformed significance of SFP becoming crucial. The students if they want to be the tomorrow's accountants have to renew their knowledge on the significance of the SFP including the measurement techniques and the presentation of assets, liabilities, and equity. The students must also to</p>	Lectures and discussions 2x (3 x 50")	<p>With the use of capital maintenance concept of income, SFP becomes crucial to be understood. Students are able to explain the importance of this SFP and methods and techniques of measuring and reporting assets, liabilities and equities. Students should also understand the importance of statement of cash flows and how the principle of presentation principles. In this session students must also master the concept of</p>	<p>SCC 7: The Financial Statements II: The Balance Sheet and The Statement of Cash Flows IAS 1: Presentation of Financial Statements IAS 7: Statement of Cash Flows</p>

			<p>renew their knowledge on the SCF.</p> <p>The IFRS's standards have been much reformed in terms of the disclosure requirements of A, L, OE and cash flows.</p>		<p>assets, liabilities, and equities.</p>	
9	Working Capital	<p>This section is about the significance and the meaning of working capital, and the measurement and disclosures of so call current assets and current liabilities.</p> <p>The students have to be careful on the reform has been made by IASB on the standards of inventories IAS 2 as well as on the standards of invesment securities IAS 25.</p>	<p>Lectures and discussions (3 x 50")</p>	<p>Can explain the development of thinking and practice of working capital throughout the history of modern accounting. Also, students should be able to explain the importance of this working capital information for investors.</p>	SCS 8: Working Capital	

	10	Property Plant and Equipment	This is another important section of issues covered in Accounting Theory. Amongst the issues related to the measurement, recognition and the presentation of PPE are interest costs acquired assets (IAS 22), impairment of assets (IAS 36), accounting for investment properties (IAS 40) and for assets held for disposal IFRS 5, and accounting for mineral resources IFRS 6. The students have to regain their insights on such issues.	Lectures and discussions 2x (3 x 50")	Able to explain by illustration: (1) how the definition, recognition, measurement and presentation of PPE, (2) impairment of assets, and (3) investment properties, accounting for mineral resources, and asset disposal.	SCC 9: Long Term Assets I: PPE IAS 22; IAS 36; IFRS 5; and IFRS 6. 1989 IASB Conceptual Framework 2015 (E/D) Conceptual Framework
	11	Investments and Intangibles	As the moving from historical cost accounting to fair value accounting, the accounts of investments and intangible assets are the most influenced. Therefore, the students have to be careful. The students shall dedicate their time to gain insights on such changes.	Lectures and discussions (3 x 50")	Students understand the principles and methods for accounting for investments and intangible assets. Fair value-based accounting makes accounting about this more complicated, but students need to know.	SCC 10: Long Term Assets II: Investments and Intangibles IFRS 3 Business Combinations IAS 28 Accounting for Investment in Associates IAS 32 Financial Instruments: Disclosures and Presentation . IAS 39: Financial Instruments:

						Recognition and Measurement IFRS 7: Financial Instruments: Disclosures	
Language of instruction	English						
Assessment methods and criteria							



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

Course unit title	International Taxation
Course unit code	ACC 62218
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor (EQF Level 6)
Year of study when the course unit is delivered (if applicable)	4 th Year
Semester/trimester when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Rahmat Kurniawan, SE, MA, Ak, CA, CPAI 2. Drs. Rinaldi Munaf, MM, Ak, CA, CPA
Learning outcomes of	<ol style="list-style-type: none"> 1. Students are able to explain the impact of taxation on international business transactions which include money flows, capital flows, goods flows and labor flows 2. Students are able to explain the international tax system

the course unit	<ol style="list-style-type: none"> 3. Students are able to explain the principle of taxation jurisdiction 4. Students are able to explain the provisions on foreign sources of income 5. Students are able to explain the taxation on the income of overseas taxpayers in Indonesia 6. Students are able to explain the taxation on foreign income received or earned by domestic taxpayers 7. Students are able to determine international double taxation 8. Students are able to determine the mechanism of international double tax avoidance 9. Students are able to explain the principles of tax treaty 10. Students are able to apply tax treaty in international tax cases
Mode of delivery (face-to-face, distance learning)	Face-to-face
Prerequisites and co-requisites (if applicable)	Taxation (Prerequisites)
Course content	<ol style="list-style-type: none"> 1. Impact taxation on international business transactions: <ul style="list-style-type: none"> - Transnational Trade and Investment Growth - Economic Considerations of International Trade - Taxation Policy - International Taxation System 2. Overview of Indonesia's Income Tax System <ul style="list-style-type: none"> - Corporate Income Tax - Income Tax BUT - Personal Income Tax 3. Taxation Jurisdiction <ul style="list-style-type: none"> - Domicile Jurisdiction - Source Jurisdiction - Geographic Scope of Income Taxation - International Dimension of Jurisdictional Application 4. Terms of Income Source <ul style="list-style-type: none"> - Sources of Income in Taxation Provisions - Terms of Income Source in Article 24 - P3B Aspects 5. Provisions On Taxation of Foreign Taxpayerseri <ul style="list-style-type: none"> - Overseas Taxpayers - Overseas Taxpayers Conduct Business or Conduct Business Activities with Indonesia - Operating subsidiaries - Voting Procedure 6. Provisions On Taxation of Foreign Income from Domestic Taxpayers <ul style="list-style-type: none"> - Foreign Business and Activities - Income from Subsidiaries - Dividends, Interest, Rent and Royalties 7. International Double Tax <ul style="list-style-type: none"> - Foreign Business and Activities - International Double Tax Definitions - Double Tax Avoidance 8. Principles of Double Tax Avoidance Agreement(P3B) <ul style="list-style-type: none"> - Provisions Regarding Domicile

	<ul style="list-style-type: none"> 9. - Imposition of Taxes on Dividends, Interest, Rent and Royalties Principles of P3B - Certain Income Terms 10. - Imposition of Income Tax from businesses Methods of Double Tax Avoidance in P3B - Multiple Tax Avoidance Methods Based on UN Model - Multiple Tax Avoidance Methods Based on OECD Model - Avoidance Methods in Some Indonesian P3B 11. P3B Special Provisions - Non-Discrimination - Procedure of Mutual Consent - Information Exchange - Diplomatic Officials - The Validity and End of Consent 12. P3B Case Discussion - P3B Indonesia – English - P3B Indonesia - Malaysia - P3B Indonesia - Korea 13. International Tax Avoidance and Tax Avoidance Prevention Provisions - Transfer Pricing - Tax Heaven Countries – Financial Center - Harmful Tax Competition - Tax Avoidance Provisions and Measures 14. International Tax Avoidance Cases and Tax Avoidance Antidote Provisions 						
<p>Recommended or required reading and other learning resources/tools</p>	<p>Main:</p> <ol style="list-style-type: none"> 1. Gunadi. International Tax (Revised Edition 2007). FEUI Issuing Institution. 2007 2. Rachmanto Surahmat. Multiple Tax Avoidance Approval (P3B): A Review of Indonesian Policy. Publisher Salemba Empat. 2011 3. Darussalam, John Hutagaol and Danny Septriadi. International Taxation Concepts and Applications. Danny Darussalam Tax Center. 2013 4. Darussalam, Danny Septriadi and B Bawono Kristiaji. Transfer Pricing: Ideas, Strategies and Practical Guidance in an International Tax Perspective. Danny Darussalam Tax Center. 2013 5. Darussalam and Danny Septriadi. Cross Border Transfer Pricing for Taxation Purposes. Danny Darussalam Tax Center. 2008 6. Anang Mury Kurniawan. Tax Treaty: Understanding P3B through a Case Study Approach. MUC. 2012 7. John Hutagaol. Indonesia's Double Tax Avoidance Agreement with Asia Pacific, American and African Countries. Publisher Salemba Empat. 2000 8. OECD Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital. Oecd. 2008 9. UN Model 10. Tax Treaty Indonesia with other countries 11. Taxation legislation includes the PPh Law, VAT and PPnBM Law, the KuP Law, and its derivative regulations include Government Regulation, Regulation of the Minister of Finance and Regulation of the Director General of Taxation related to <p>Additional: Scientific and popular articles</p>						
<p>Planned learning activities and teaching methods</p>	<p>Week</p>	<p>Expected final capability</p>	<p>Study Materials (Teaching Materials) And References</p>	<p>Learning Methods and Time Allocation</p>	<p>Student Learning Experience</p>	<p>Assessment Criteria (Indicator)</p>	<p>Rating Weight (%)</p>

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Students are able to explain about Impact taxation on international business transactions	Impact taxation on international business transactions: <ul style="list-style-type: none"> • Transnational Trade and Investment Growth • Economic Considerations of International Trade • Taxation Policy • International Taxation System 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are held in the classroom. 	Students seek information from various sources (especially the Internet) about taxation of international business transactions	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains about Impact taxation on international business transactions <p>Non-test form;</p> <ul style="list-style-type: none"> • Handouts • presentation 	
2	Students are able to explain about The Picture of Indonesia Income Tax System	Overview of Indonesia's Income Tax System <ul style="list-style-type: none"> • Corporate Income Tax • Income Tax BUT • Personal Income Tax 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. 	<ul style="list-style-type: none"> • Students seek information from various sources (especially the Internet) about their Indonesian income tax system • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains about the Indonesian Income Tax System <p>Non-test form;</p> <ul style="list-style-type: none"> • assignment • presentation 	

				<ul style="list-style-type: none"> Case work and cooperative learning are held in the classroom 			
3	Students are able to explain about Jurisdiction of Taxation	Taxation Jurisdiction <ul style="list-style-type: none"> Domicile Jurisdiction Source Jurisdiction Geographic Scope of Income Taxation International Dimension of Jurisdictional Application 	<ul style="list-style-type: none"> Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. Case work and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> Students seek information from various sources (especially the Internet) about yuridiksi Students read and study the laws and regulations 	Indicators <ul style="list-style-type: none"> Accuracy explains about Jurisdiction of Taxation Non-test form; <ul style="list-style-type: none"> Calculation tasks presentation 		
4	Students are able to explain about the content of income sources	Terms of Income Source <ul style="list-style-type: none"> Sources of Income in Taxation Provisions Terms of Income Source in Article 24 P3B Aspects 	<ul style="list-style-type: none"> Collaborative learning is held with focus group discussion, home group 	<ul style="list-style-type: none"> Students seek information from a variety of sources (especially the Internet) about the Students read and study the 	Indicators <ul style="list-style-type: none"> Accuracy explains about the determination of the Source of Income Non-test form; <ul style="list-style-type: none"> Calculation tasks 		

			<p>discussion, and plenary discussion in the classroom.</p> <ul style="list-style-type: none"> • Casework and cooperative learning are held in the classroom 	laws and regulations	<ul style="list-style-type: none"> • presentation 	
5	Students are able to explain about the Jurisdiction About Tax Evasion Of Foreign Taxpayers	<p>Provisions On Taxation of Foreign Taxpayers</p> <ul style="list-style-type: none"> • Overseas Taxpayers • Overseas Taxpayers Conduct Business or Conduct Business Activities with Indonesia • Operating subsidiaries • Voting Procedure 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> • Students seek information from various sources (especially the Internet) about the Taxation of Foreign Taxpayers • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains about the ketentuaan tentang Foreign Taxpayer Income Taxation <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks • presentation 	
6	Students are able to	Provisions On Taxation of Foreign Income	<ul style="list-style-type: none"> • Collaborative learning 	<ul style="list-style-type: none"> • Students seek information 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains 	

		<p>explain about The Taxation of Foreign Income from Domestic Taxpayers</p>	<p>from Domestic Taxpayers</p> <ul style="list-style-type: none"> • Foreign Business and Activities • Income from Subsidiaries • Dividends, Interest, Rent and Royalties 	<p>g is held with focus group discussion, home group discussion, and plenary discussion in the classroom.</p> <ul style="list-style-type: none"> • Casework and cooperative learning are held in the classroom 	<p>from various sources (especially the Internet) about Foreign Income Taxation in Negeri</p> <ul style="list-style-type: none"> • Students read and study the laws and regulations 	<p>about the ketentuan tentang Foreign Income Taxation in Negeri</p> <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks presentation
7	<p>Students are able to explain about International Double Taxation</p>	<p>International Double Tax</p> <ul style="list-style-type: none"> • Foreign Business and Activities • International Double Tax Definitions • Double Tax Avoidance 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are 	<ul style="list-style-type: none"> • Students seek information from a variety of sources (especially the Internet) about International Double Taxation • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains international double taxation <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks presentation 	


			held in the classroom			
8	Midterm Examination (UTS)					
9	Students are able to explain about the Principles of Double Tax Avoidance Agreement (P3B)	Principles of Double Tax Avoidance Agreement (P3B) <ul style="list-style-type: none"> Provisions Regarding Domicile Imposition of Taxes on Dividends, Interest, Rent and Royalties 	<ul style="list-style-type: none"> Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. Casework and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> Students seek information from various sources (especially the Internet) on the Principles of Double Tax Avoidance Agreement (P3B) Students read and study the laws and regulations 	Indicators <ul style="list-style-type: none"> Accuracy explains the Principles of Double Tax Avoidance Agreement (P3B) Non-test form; <ul style="list-style-type: none"> Calculation tasks presentation 	
10	Students are able to explain about the Principles of P3B	Principles of P3B <ul style="list-style-type: none"> Certain Income Terms Imposition of Income Tax from businesses 	<ul style="list-style-type: none"> Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion 	<ul style="list-style-type: none"> Students seek information from a variety of sources (especially the Internet) on the Principles of P3B Students read and study the laws and regulations 	Indicators <ul style="list-style-type: none"> Accuracy explains the Principles of P3B Non-test form; <ul style="list-style-type: none"> Calculation tasks presentation 	

			<ul style="list-style-type: none"> ion in the classroom. • Casework and cooperative learning are held in the classroom 			
11	Students are able to explain about The Method of Double Tax Avoidance In P3B	<p>Methods of Double Tax Avoidance in P3B</p> <ul style="list-style-type: none"> • Multiple Tax Avoidance Methods Based on UN Model • Multiple Tax Avoidance Methods Based on OECD Model • Avoidance Methods in Some Indonesian P3B 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> • Students seek information from various sources (especially the Internet) on Methods of Double Tax Avoidance In P3B • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explains the Method of Double Tax Avoidance in P3B <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks • presentation 	
12	Students are able to explain about the Special Provisio	<p>P3B Special Provisions</p> <ul style="list-style-type: none"> • Non-Discrimination • Procedure of Mutual Consent 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group 	<ul style="list-style-type: none"> • Students seek information from a variety of sources (especially the Internet) 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy explained about The Special Provisions of P3B 	


		ns of P3B	<ul style="list-style-type: none"> • Information Exchange • Diplomatic Officials • The Validity and End of Consent 	<p>discussion, home group discussion, and plenary discussion in the classroom.</p> <ul style="list-style-type: none"> • Casework and cooperative learning are held in the classroom 	<p>about the P3B Special Provisions</p> <ul style="list-style-type: none"> • Students read and study the laws and regulations 	<p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks • presentation 	
13	Students are able to solve P3B Cases	<p>P3B Case Discussion</p> <ul style="list-style-type: none"> • P3B Indonesia – English • P3B Indonesia - malaysia • P3B Indonesia - Korea 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> • Students seek information from various sources (especially the Internet) about P3B Cases • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy of resolving P3B Cases <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks • presentation 		

	14	Students are able to explain about International Tax Avoidance and The Antidote to Tax Avoidance	<p>International Tax Avoidance and Tax Avoidance Prevention Provisions</p> <ul style="list-style-type: none"> • Transfer Pricing • Tax Heaven Countries – Financial Center • Harmful Tax Competition • Tax Avoidance Provisions and Measures 	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooperative learning are held in the classroom 	<ul style="list-style-type: none"> • Students seek information from a variety of sources (especially the Internet) on International Tax Avoidance and The Antidote To Tax Avoidance Provisions • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy of explaining international tax avoidance and tax avoidance prevention provisions <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks • presentation 	
	15	Students are able to resolve International Tax Avoidance Cases and Tax Avoidance Prevention Provisions	<p>International Tax Avoidance Cases and Tax Avoidance Antidote Provisions</p>	<ul style="list-style-type: none"> • Collaborative learning is held with focus group discussion, home group discussion, and plenary discussion in the classroom. • Casework and cooper 	<ul style="list-style-type: none"> • Students seek information from a variety of sources (especially the Internet) on International Tax Avoidance Cases and Tax Avoidance Prevention Provisions • Students read and study the laws and regulations 	<p>Indicators</p> <ul style="list-style-type: none"> • Accuracy of resolving International Tax Avoidance Cases and Provisions against Tax Avoidance <p>Non-test form;</p> <ul style="list-style-type: none"> • Calculation tasks presentation 	


				ative learnin g are held in the classro om			
	16	Final Semester Exam (UAS)					
Language of instruction	English						
Assessment methods and criteria	(1) Midterm Exam (UTS) 30% (2) Final Semester Exam (UAS) 40% (3) Assignments, Quizzes and Participation 20% (4) Miscellaneous 10%						

	<p style="text-align: center;">Module Description/Course Syllabi</p> <p>Study Programme : Undergraduate Management Faculty of Economics Universitas Andalas</p>
1. Course number and name	
MNJ61101 Introduction to Business	
2. Credits and contact hours/Number of ECTS credits allocated	
3 CP / 4,53 ECTS	
3. Instructor's and course coordinator	
Dr. Rahmi Fahmy, SE, MBA	
4. Text book, title, outhor, and year	
Main Textbook: Griffin, W., R and Ebert, J., Ronald, Business , 9 th Edition, Prentice Hall, Englewood Ciffs, New Jersey, 2012	
5. Other supplemental materials	
Any related books and articles	
6. Specific course information	
A. Brief description of the content of the course (catalog description)	
<p>This course will equip students with the information about the basic knowledge and skills of business functions in the organization which are human resource management, marketing management, production management and financial management. Moreover, this course will also describe about the history, concepts and the theories of management in order to enrich student's knowledge and experience in understanding the environment, challenges and the stakeholders who are involved in the organization activities.</p>	
B. Prerequisiters or co-requisites	
-	
C. Indicate whether a required, elective, or selected elective course in the program	
Required	
D. Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	
IQF- 6 th level/ First cycle bachelor	
E. Year of study when the course unit is delivered (if applicable)	
1 st year	
F. Semester/trimester when the course unit is delivered	
1 st Semester	
G. Mode of delivery (face-to-face, distance learning)	
Face-to-face	
7. Specific outcomes of instruction	
<ul style="list-style-type: none"> • Understand the basic knowledge and skills in business activities especially about the functions of business • Knowing the roles of management in the organization. • By having the knowledge, they will be able to pursue others subjects like Human Resource Management, Production Management, Marketing Management and Financial. • Able to analyze the development of business concept • Able to clarify the importance of business environmental changing in order to conduct business professionally and ethically 	


<p>8. Explicitly indicate which of the student outcomes</p> <ul style="list-style-type: none"> • Having an ability to formulate business plan • Having an ability to solve organizational problems using management principles and relevant technology. • Having an ability to communicate effectively with wide ranges of audience using multiple channels. • Having an ability to work effectively within a team with cultural diversity. • Having an ability to interpret and make ethical decisions in business and management situations by considering impact on performance, economy, welfare, society, and environment
<p>9. Brief list of topics to be covered</p> <ul style="list-style-type: none"> • Learning and teaching contract • The environmental of business and the global context • Understanding the business ownership • Conducting Business Ethically and Responsibly • Managing the business enterprises • Organizing the business enterprises • Managing human resources & labor relations • Motivating, satisfying & leading people • Marketing processes & consumer behavior • Developing & pricing products • Distributing Product • Promoting product • Producing goods & services • Managing productivity and quality • Managing information system & communication technology • Principles of accounting • Money & banking • Securities & investment • Financial & risk management
<p>10. Recommended or required reading and other learning resources/tools</p>
<p>11. Planned learning activities and teaching methods</p> <ul style="list-style-type: none"> • Lecture • Discussion • Case Study • Contextual Learning
<p>12. Language of instruction</p>
<p>Bahasa and English</p>
<p>13. Assessment methods and criteria</p>
<p>Exam Paper</p>

	Module Description/Course Syllabi Study Programme : Undergraduate Management Faculty of Economics Universitas Andalas
1. Course number and name	MNJ62101 Introduction to Management
2. Credits and contact hours/Number of ECTS credits allocated	3 CP / 4,53 ECTS
3. Instructor's and course coordinator	Prof.Dr.Syukri Lukman, SE, MS
4. Text book, title, outhor, and year	Stephen P. Robbins and Mary Coulter (RC), <i>Management</i> , Prentice Hall Publishers, Latest Edition.
5. Other supplemental materials	
6. Specific course information	
A. Brief description of the content of the course (catalog description)	The Introduction to Management course provides an overview and explains the basic concepts of management science that focuses on four functions of management, namely planning, organizing, directing and controlling applied to an organization or business enterprise. Understanding the basic concepts of management is continued by providing information on current management issues that are expected to provide understanding to students that management is a science that is always undergoing development.
B. Prerequisiters or co-requisiters	-
C. Indicate whether a required, elective, or selected elective course in the program	Required
D. Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	IQF- 6 th level/ First cycle bachelor
E. Year of study when the course unit is delivered (if applicable)	1 st year
F. Semester/trimester when the course unit is delivered	2 nd Semester
G. Mode of delivery (face-to-face, distance learning)	face-to-face
7. Specific outcomes of instruction.	
	<ul style="list-style-type: none"> • Students are able to understand and explain the understanding and history of the development of management science • Students are able to understand and explain the basic concepts and functions of management. • Students are able to understand and analyze current management problems and try to relate them to the basic concepts of management that have been studied. • Students can present the results of discussions on the latest management issues in groups.


8. Explicitly indicate which of the student outcomes
<ul style="list-style-type: none"> • Having an ability to formulate business plan • Having an ability to solve organizational problems using management principles and relevant technology. • Having an ability to design and conduct basic and applied research appropriately in business and management field. • Having an ability to interpret and make ethical decisions in business and management situations by considering impact on performance, economy, welfare, society, and environment
9. Brief list of topics to be covered
<ul style="list-style-type: none"> • Syllabus and overview of introductory courses in management (Understanding formulation, teamwork, ethic) • Define the manager's duties. • History of management. • Organizational culture and environment. • Social Responsibility and Managerial Ethics. • Decision Making. • Planning Basics, strategic plan & planning tools. • UTS. • Organizational Structure and Design (9&10 organizing) Managing human resources. • Motivation (11 - 13 Leading). • Leadership. • Conflict Management. • Evaluation/supervision. • Review. • UAS.
10. Recommended or required reading and other learning resources/tools
Microsoft power point, LCD & Projector dan Laptop
11. Planned learning activities and teaching methods
Lectures, Seminar, Practice
12. Language of instruction
Bahasa and English
13. Assessment methods and criteria
Exam paper

	<p style="text-align: center;">Module Description/Course Syllabi</p> <p>Study Programme : Undergraduate Management Faculty of Economics Universitas Andalas</p>
1. Course number and name	
MNJ61109 Marketing Management	
2. Credits and contact hours/Number of ECTS credits allocated	
3 CP / 4,53 ECTS	
3. Instructor's and course coordinator	
<ul style="list-style-type: none"> • Dr.Eri Besra, SE, MM • Dr. Sari Lenggogeni, SE, MM • Dr. Ratni Primalita, SE, Msi • Dr. Verinita, SE, MSi • Dr. Dessy Kurniasari, SE, Mbus • Dr. Syafrizal, SE, ME • Dra.Yanti,MM 	
4. Text book, title, outhor, and year	
Philip Kotler dan Kevin Lane Keller ,(Latest Edition) Marketing Management , Pearson Education Inc, New Jersey.	
5. Other supplemental materials	
<ul style="list-style-type: none"> • Additional Books: Multimedia/multidimensional • Other related books and journals 	
6. Specific course information	
A. Brief description of the content of the course (catalog description)	
This course is an extension of Marketing Management regarding aspects of strategy and operations in marketing management. The scope of this course are: Shaping a market bid, Building a strong brand, surrendering value, communicating value and creating successful long-term growth.	
B. Prerequisiters or co-requisites	
<ul style="list-style-type: none"> • Introduction to Management • Introduction to Business 	
C. Indicate whether a required, elective, or selected elective course in the program	
Required	
D. Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	
IQF- 6 th level/ First cycle bachelor	
E. Year of study when the course unit is delivered (if applicable)	
2 nd year	
F. Semester/trimester when the course unit is delivered	
3 rd Semester	
G. Mode of delivery (face-to-face, distance learning)	
Face-to-face	
7. Specific outcomes of instruction, ex. The student will be able to explain the significance of current research about a particular topic.	
<ul style="list-style-type: none"> • Students are able to understand and explain the understanding of 	

<p>management information systems.</p> <ul style="list-style-type: none"> • Students are able to understand and explain the concept of information technology. • Students are able to understand and analyze organizational problems using information technology. • Students are able to solve organizational problems by providing appropriate solusinya by using information technology systems.
<p>8. Explicitly indicate which of the student outcomes</p> <ul style="list-style-type: none"> • Having an ability to formulate business plan. • Having an ability to solve organizational problems using management principles and relevant technology. • Having an ability to communicate effectively with wide ranges of audience using multiple channels. • Having an ability to work effectively within a team with cultural diversity. • Having an ability to interpret and make ethical decisions in business and management situations by considering impact on performance, economy, welfare, society, and environment.
<p>9. Brief list of topics to be covered</p> <ul style="list-style-type: none"> • Review of Marketing Management material I • Establish a Product Strategy • Designing and Managing Services • Creating Brand Equity • Set Brand Positioning • Facing competition • Developing Pricing Programs and Strategies • Designing and Managing Integrated Marketing Channels • Managing Retailing, Wholesaling, and Logistics • Designing and Managing Integrated Marketing Communications • Managing Mass Communication • Managing Personal Communication • Introducing New Market Offering • Utilizing the Global Market • Managing Holistic Marketing Organizations
<p>10. Recommended or required reading and other learning resources/tools</p> <p>Microsoft power point</p>
<p>11. Planned learning activities and teaching methods</p> <p>Case-based Method</p>
<p>12. Language of instruction</p> <p>Bahasa and English</p>
<p>13. Assessment methods and criteria</p> <p>Exam Paper, 120 Min</p>

	Module Description/Course Syllabi Study Programme : Undergraduate Management Faculty of Economics Universitas Andalas
1. Course number and name	MNJ61107 Financial Management I
2. Credits and contact hours/Number of ECTS credits allocated	3 / 4,53
3. Instructor's and course coordinator	<ul style="list-style-type: none"> • Prof. Dr. Tafdil Husni, SE, MBA • Dr. Masyhuri Hamidi, SE, M.Si • Prof. Dr. Syukri Lukman, SE, M.Si • Sari Surya, SE, MM • Idamiharti, SE, M.Sc • Laela Susdiani, SE, M.Com(App.Fin) • Dr. Mohammad Fanny Alfarisy, SE, MBA • Venny Darlis, SE, MRM
4. Text book, title, author, and year	<ul style="list-style-type: none"> • Ross et al. Fundamental of Corporate Finance • Hanafi Mamduh M. Manajemen Keuangan. Yogyakarta: BPFE • Martono, et.al. Manajemen Keuangan. Yogyakarta: Ekonisia FEUII.
5. Other supplemental materials	Other related books
6. Specific course information	A. Brief description of the content of the course (catalog description)
<p>This course provides students with insight and knowledge about financial management that focuses on the use of funds for short-term investments, and also provides an understanding of the concept of time value of money in investment feasibility assessment.</p>	B. Prerequisiters or co-requisites
<ul style="list-style-type: none"> • Introduction to Business • Introduction to Management 	C. Indicate whether a required, elective, or selected elective course in the program
Required	D. Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)
IQF- 6 th level/ First cycle bachelor	E. Year of study when the course unit is delivered (if applicable)
2 nd year	F. Semester/trimester when the course unit is delivered
3 rd Semester	G. Mode of delivery (face-to-face, distance learning)
Face-to-face	7. Specific outcomes of instruction, ex. The student will be able to explain the significance of current research about a particular topic.
<ul style="list-style-type: none"> • Be able to analysis of financial statements 	

<ul style="list-style-type: none"> • Be able to determine, calculate and apply the concept of time value of money • Be able to explain and calculate the return and risk in investing. • Be able to analyze investment feasibility through the concept of capital budgeting. • Be able to explain and apply the concept of working capital management and current assets.
8. Explicitly indicate which of the student outcomes
<ul style="list-style-type: none"> • Having an ability to formulate business plan. • Having an ability to solve organizational problems using management principles and relevant technology. • Having an ability to interpret and make ethical decisions in business and management situations by considering impact on performance, economy, welfare, society, and environment.
9. Brief list of topics to be covered
<ul style="list-style-type: none"> • Scope and axioma of financial management • The company's performance in a financial perspective • Return and Risk Relationship • Capital Budgeting • Working Capital Management • Cash Management • Receivable Management • Inventory Management
10. Recommended or required reading and other learning resources/tools
<ul style="list-style-type: none"> • Microsoft Excell • Microsoft Power Point
11. Planned learning activities and teaching methods
Case-based Method
12. Language of instruction
Bahasa and English
13. Assessment methods and criteria
Exam Paper, 120 Min

	Module Description/Course Syllabi Study Programme : Undergraduate Management Faculty of Economics Universitas Andalas
1. Course number and name	
MNJ60101 Strategic Management	
2. Credits and contact hours/Number of ECTS credits allocated	
3 CP / 4,53 ECTS	
3. Instructor's and course coordinator	
<ul style="list-style-type: none"> • Prof. Dr. Syukri Lukman, MS • Prof. Herri., SE., MBA • Dr. Harif Amali Rivai, SE., M.Si • Rebi Fara Handika, SE., M.Sc • Arief Prima Johan, SE., M.Sc 	
4. Text book, title, outhor, and year	
David, F. R. (DF), <i>Strategic Management</i> , 13th edition, Prentice Hall, 2011 or latest edition	
5. Other supplemental materials	
6. Specific course information	
A. Brief description of the content of the course (catalog description)	
<p>Strategic Management is the subject that integrates all of the functional management courses (i.e., finance, marketing, production/operations and human resources). The objective of this unit is to introduce and discuss the framework and the building blocks of business organizations and how to organize and manage businesses. As an integrative course the unit takes the point of view of top management in managing organizations strategically towards long term objectives while considering company's internal and external environments. Therefore, it deals with various strategic issues within a company and its environment through the strategic management processess. The process consists of several stages; formulation, strategic alternatives and choices, implementation and evaluation, which will result in an improved business strategy in the future. This course provides an opportunity for students to learn how to examine the strategic management theories and other major issues as they relate to organizations and uses the case study method.</p>	
B. Prerequisiters or co-requisites	
<ul style="list-style-type: none"> • Financial Management II • Marketing Management • Human Resource Management • Operations Management 	
C. Indicate whether a required, elective, or selected elective course in the program	
Required	
D. Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	
IQF- 6 th level/ First cycle bachelor	
E. Year of study when the course unit is delivered (if applicable)	
3 rd year	

<i>F. Semester/trimester when the course unit is delivered</i>
5 th Semester
<i>G. Mode of delivery (face-to-face, distance learning)</i>
Face-to-face
<i>7. Specific outcomes of instruction, ex. The student will be able to explain the significance of current research about a particular topic.</i>
<ul style="list-style-type: none"> • Student's are able to think strategically, comprehensive and integrated towards understanding company's functional areas, • Student's are able to analyze the company's current condition and positioning in relation to various strategic issues in practice, • Student's are able to recognize and analyze various factors that might contributes to the success and failures of business organizations from the strategic management point of view, • Student's are familiar and able to deal with the analytical techniques in assessing company's internal and external environments in developing business strategy, • Student's are able to identify business competition and propose strategic alternatives in enhancing the company's performance
<i>8. Explicitly indicate which of the student outcomes</i>
<ul style="list-style-type: none"> • Having an ability to formulate business plan. • Having an ability to solve organizational problems using management principles and relevant technology. • Having an ability to communicate effectively with wide ranges of audience using multiple channels. • Having an ability to work effectively within a team with cultural diversity. • Having an ability to interpret and make ethical decisions in business and management situations by considering impact on performance, economy, welfare, society, and environment. • Having an ability to implement lifelong learning.
<i>9. Brief list of topics to be covered</i>
<ul style="list-style-type: none"> • Strategic Management: Overview and Perspective • Defining the Company's Mission and Social Responsibility • External Environment Analysis • Internal Environment Analysis • Strategies in action : types of strategy • Strategic Analysis and Choice • Implementing Strategy • Strategic Control and Continuous Improvement
<i>10. Recommended or required reading and other learning resources/tools</i>
<i>11. Planned learning activities and teaching methods</i>
Case-based method
<i>12. Language of instruction</i>
Bahasa and English
<i>13. Assessment methods and criteria</i>
Exam Paper, 120 Min