



ACCOUNTING DEPARTMENT ANDALAS UNIVERSITY PADANG, INDONESIA 2021

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 Mode of delivery (face-to-face, distance learning)	Having knowledge of the fundamental terms, definitions, and principles in preparing financial statements Able to prepare financial statements Able to work in a team Able to communicate the business and accounting elements of a transaction Able to compare components of the financial statements of one company to another Synchronous and unsynchronous
Prerequisites and co-requisites	
(if applicable)	
Course content	Accounting in action The recording process Adjusting the accounts Completing accounting cycle Accounting for merchandising operations

Recommended or required reading and other learning resources/tools	Main: 1. Kieso et. al, Financial Accounting: IFRS Edition, 3nd Edition, 2015. Secondary: 2. Warren, Reeve and Fees, Accounting, ed 21, South-Western Thomson.						
Planned learning activities and teaching methods	Wee k	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience		
	(1)	(2) Students are able	(3)	(4) Tutorials	(5) - Describe		
	1	to: 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	 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 		the meaning of accounting and the role of accounting in the company - Summarizin g generally accepted Ak principles escribe the ds of ounting owledge and es and forms pusiness ities		
	2	Students are able to: - 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	 Understanding Transaction S Accounting Equation Financial statements (statement of financial position, statement of profit/loss, statement of changes in equity and statement of cash flows) 	Tutorials	Students explain about business transactions Create an accounting equation and explain each element in the equation • - Describe the financial statemen ts of a sole proprieto rship and explain how the reports		

		relate to
		each
		other
S	Students are able Understandi	Students
	o: ng Account	explain
	Explain why • Account	about the
	ccounts are used Grouping	account, the
l III III	o record and • Account	use of the
		account
	8	- Describes
	principle	
	ransactions on • Transaction	debit and
	inancial Analysis	credit rules
	tatements. • Use of	and normal
	Describe the Accounts to	account
	haracteristics of record	balances.
	n account transactions	- Analyze
-	Describes debit • Preparation	and
3 a:	nd credit rules of trial	summarize
I I I I I I I I I I I I I I I I I I I	nd normal balance	the effect of
	ccount balances. • Preparation	transactions
	Analyze and of financial	on L/K
	·	- Prepare
	ummarize the reports	trial balance
	ransactions on	and explain
l III III	/K	its use to
	Prepare trial	find errors
	palance and	- Preparing
	xplain its use to	financial
fi	ind errors	statements
-	Preparing	
fi	inancial	
St	tatements	
tuc	dents are able to: • Proof of	tudents
	splaining the transaction	explain the
	oof of transaction • Principles	proof of
II #	escribe the of Good	transactions
	aracteristics of Evidence	Describe the
I II F	od evidence • Journal and	characteristic
	xplain the journaling	s of good
	nction of the	evidence
	urnal	Explain the
	Record	function of
	ransactions in the	the journal
jo	ournal	Record
		transacti
		ons in
		the
		journal
	Students are able • Ledger and	Students
	o: Ledger and subsidiary	explain
	Explain the ledger	about
		ledgers and
Ι Ι 5 Ι α	company ladger and l A ('laggitiontio	
	general ledger and • Classificatio	
St	ubsidiary ledger n and	subsidiary

	general ledger	account	- Give the	
	account codes.	codes	ledger	
	- Transferring	 Posting 	account	
	transaction data in	journals to	code	
	the journal to the	general	number.	
	general ledger.	ledger	-	
	- Prepare a trial	accounts	Transferring	
	balance	and	transaction	
	- Compile a list of	subsidiary	data in the	
	accounts	ledger	journal to	
	receivable and	accounts	the general	
	payable balances	 Preparation 	ledger.	
	 Find errors in 	of trial	- Prepare a	
	recording	balance	trial balance	
	transactions	 Preparation 	- Compile a	
	and correct	of a list of	list of	
	them	accounts	accounts	
		receivable	receivable	
		and	and payable	
		accounts	balances	
		payable	- Find errors	
		balances	in recording	
			transactions	
		• Error		
		correction	and correct	
	Students one al-1-	• The compact of	them	-
	Students are able	The concept of matching and	Students	
	to:	matching and	explain the	
	- Explain the	customization	relationship	
	relationship	Preparation of	between the	
	between the	work sheet	matching	
	matching concept	• Preparation of	concept and	
	and the accrual	financial	basic	
	basis of	statements,	accrual	
	accounting	adjusting	accounting	
	- Explain why	journals and	- Make	
	adjustments are	posting to	adjusting	
	needed and what	general ledger	journal	
	are the	accounts	entries	
	characteristics of	 Closing journals 	Prepare	
	adjusting entries	and posting to	adjusted	
6	- Prepare journal	general ledger	trial balance	
	entries for	accounts	- Prepare	
	accounts that	 Preparation of 	work sheet	
	require	trial balance	- Prepare	
	adjustments	after closing	L/K from	
	- Overview of the	Reverse journal	the work	
	adjustment	and post to	sheet	
	process and	ledger account	- Make	
	prepare an	icugei account	closing	
	adjusted trial		journal	
	balance		entries and	
	- Prepare work		compile a	
	sheet		trial balance	
	- Prepare L/K		after closing	
	from the work		- Make	
	sheet		reversing	

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	- 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	actio	ce 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	•	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 disburseme nts transaction s 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	•	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		

	a list of	posting to ledger accounts Preparation of trial balance Preparation of a list of accounts receivable balances and accounts payable balances	special journals - Prepare a trial balance Prepare a list of accounts receivable and a list of accounts payable from the subsidiary
11	Students are able to: - Prepare journal entries for accounts that require adjustments - Overview of the adjustment process and prepare an adjusted trial balance Prepare a work sheet	 Trial balance Adjusting journal entry Adjusted trial balance Completion of work sheet preparation 	ledger - Students make journal entries for accounts that require adjustments - Overview of the adjustment process and prepare an adjusted trial balance - Prepare work sheet
12	to: - Prepare financial reports for trading companies - Explain the financial statements of partnerships and limited liability companies.	 Preparation of financial statements of trading companies. Income statement Balance Statement of Changes in Retained Earnings Guild Balance Guild's Capital Change Report Closing journals 	- Students prepare financial reports for trading companies - Explain the financial statements of partnerships and limited liability companies. Students are
	to: - Make closing journal	and posting to general ledger accounts Trial balance after closing Reverse journal and post to ledger account	able to: make closing entries and post-closing trial balances College student - Understand

		making reversing	 Correction 	the		
		journals	journal	importance		
		- Knowing		of making		
		adjusting journals		reversing		
		that require		journals		
		reversing journals		- Knowing		
		- Make reversing		adjusting		
		journals and post		journals that		
		to ledgers		require		
		- Correcting errors		reversing		
		in recording		journals		
		transactions		- Make		
				reversing		
				journals and		
				post to		
				ledgers		
				- Correcting		
				errors in		
				recording		
				transactions		
		Students are able		Students		
		to complete		complete		
		recording		the		
		transactions of a		recording of		
	15	company	 Practice Set 	transactions		
	13	trade for a certain	• Practice Set	of a		
		period		company		
				trade for a		
				certain		
				period		
	16	FINAL EXAMS	•			
Language of instruction	Englis	h	•			
Assessment methods and	1. UT:	S				
criteria	2. UA	S				
	3. We	ekly tasks				
		nensions of intraperso	onal skills			
	5. Attributes of interpersonal softskill					
		nensions of attitudes a				
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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)	1st Year
Semester/trimeste r 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 Dr. Husna Roza M. Com, Akt, CA Drs. Jonhar M.Si, Akt, CA Drs. Ilmainir M.Si, Akt, CA
Learning outcomes of the course unit	 Students are able to explain principles and ethics in research 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)	Introdu	Introduction to Accounting 1							
Course content	2. Con items: • Cash • Acco • Note: • Supp • Fixed	Cash and Securities Accounts receivable Notes Receivable							
Recommended or required reading and other learning resources/tools Planned learning	Main: 1. Kies Second	so et. al, Financial A	accounting: IFRS						
activities and teaching methods	Week	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessmen t Criteria (Indicator)	Rating Weight (%)		
	1	(2) 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	(4) Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	(5) dents solve nufacturing ounting cific problems	(6)	(7)		
	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 manufactu ring companies and prepare 				

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					financial		
					reports		
		Students are	- Closing	Tutorials	Students		
		able to make	Journal, trial	(30	solve		
		Closing Journal	balance after	minutes)	manufacturin		
		and Trial after	closing	Discussion			
	3	Closing	- Man Cart alo	and Q&A	accounting		
			Manufacturin	(30	cases		
			g Accounting Case	minutes) Exercise			
			Case	(90			
				minutes)			
		tudents are able	- Rating and		• Students		
		to:	reporting cash	Tutorials	explain the		
		Explain cash	- Cash control	(60	outline of		
		valuation and	- Voucher	minutes)	cash		
		reporting	system	Discussion	control and		
		Explain the		and Q&A	record		
	•	outline of cash		(30	cash		
		control - Record cash		minutes)	disbursem		
		- Record cash disbursements		Exercise (60	ents using the		
		with the voucher		minutes)	voucher		
		system		iiiiiuucs)	system		
		Students are	- Bank		- Students		
		able to:	reconciliation		make bank		
		- Make bank	- Petty cash	Tutorials	reconciliation		
		reconciliation	fund	(60	- Record cash		
		- Record cash	Securities:	minutes)	disbursement		
		disbursements	a. Acquisition	Discussion	s petty cash		
	_	through the	b. Sale	and Q&A	funds		
	5	petty cash fund	c. Dividend	(30	- Recording		
		• - Recor	Receipt d. Adjusting	minutes)	securities transactions		
		ding	journal entry	Exercise	uansactions		
		securi	e. List of	(60			
		ties	securities	minutes)			
		transa					
		ctions					
		Students are	Understandin		Students		
		able to:	g Accounts		understand		
		- Explain the	Receivable	Tutorials	the concepts,		
		meaning,	- Rating and	(60	principles and		
		assessment and	reporting	minutes)	procedures		
		reporting of receivables	- Allowance for bad debts	Discussion	for recording Accounts		
	6	- Explain the	101 bad debts	and Q&A	Receivable		
	U	allowance for		(30	accounts.		
		bad debts		minutes)	accounts.		
		- Calculate and		Exercise			
		record		(60			
		allowance for		minutes)			
		doubtful					
		accounts					

	7	Students are able to: - Recording the write-off of accounts receivable - Record receipt of write-off receivables - Calculating the age of accounts receivable Make a list of accounts receivable age	- Accounts receivable write-off - Receipt of receivables written off - Direct deletion method - Age of accounts receivable	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	Students understand the concepts, principles, procedures and techniques of recording Accounts Receivable accounts	
	8	Midterm exam				
	9	Students are able to: - 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	Understandin g money orders Rating and reporting Money order withdrawal Maturity of note Interest calculation Money order Sales of money orders Money orders Money order discount Money order list	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	Students understand the concepts, principles, procedures and techniques for recording Notes Receivable accounts	
1	10	Students are able to: - Explaining prepaid expenses, accrued income - Record transactions related to the posts mentioned above	- Prepaid expenses - Accrued income	Tutorials (60 minutes) Discussion and Q&A (30 minutes) Exercise (60 minutes)	and techniques of recording accounts for Prepaid Expenses and Accrued Income	
1	11	Students are able to: - Explain the valuation and reporting of	- Rating and reporting Inventory in financial statements	Tutorials (60 minutes) Discussion and Q&A	Students calculate the cost of inventory using	

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		merchandise	-	(30	different		
		inventory	Determination	minutes)	methods.		
		- Explain the	of the cost of	Exercise			
		effect of	inventory	(60			
		merchandise	- The effect of	minutes)			
		inventory on	differences in				
		financial	the method of				
		statements	determining				
		- Explain and	the cost of				
		calculate the cost	goods				
		of inventory	- Special				
		- Explain the	identification				
		effect of different	method				
		methods of	- Estimation				
		determining the	method				
		cost of inventory					
		on the financial					
		statements					
		- Explain and					
		calculate the cost					
		of inventory					
		using the	ļ				
		estimation					
		method					
		Students are able	- The lowest		Students		
		to:	price between		calculate		
		- Explain	cost price and		inventory		
		inventory	market price		value using		
		valuation and	- Inventory		LCOM,		
		reporting	recording		perpetual, and		
		- Calculating	system	T	periodic		
		inventory using	- Cost of	Tutorials	methods and		
		the lowest price	goods sold	(60	record		
		method between	- Inventory	minutes)	inventory		
		cost and market	List	Discussion	transactions		
	12	price		and Q&A	in stock cards		
		- Explain the		(30			
		perpetual system		minutes)			
		- Record		Exercise			
		purchases and		(60			
		sales of		minutes)			
		merchandise on a					
		periodic system					
		- Record					
		inventory					
		transactions in					
		card stock					
		Students are able	- Definition of		Students		
		to:	Fixed Assets	Tutorials	calculate and		
		- Explain the	- Acquisition		record the cost		
		concepts,	of Fixed	•	of fixed assets.		
	13	principles and	Assets	Discussion			
	10	procedures as	- Shrinkage		calculate		
		well as recording	- Depreciation		depreciation		
		techniques for the	method	*	expense on		
i l	1					į į	i l
		i i			fixed assets	į i	I .

		T	<u> </u>		T	,	
		acquisition of	- Rating and		using various		
		Fixed Assets.	reporting	`	methods.		
		 Calculating 	- Fixed asset	minutes)			
		depreciation	book				
		expense on Fixed					
		Assets with					
		various					
		depreciation					
		methods					
		 - Create a 					
		Fixed Asset					
		List					
		Students are	- Asset sale		Students		
		able to:	- Asset		calculate and		
		- Explain the	exchange		record the		
		concepts,	- Asset		disposal of		
		principles and	deletion		Fixed Assets.		
		procedures as	- Fixed assets		Students		
		well as	of small value	Tutorials	present Fixed		
		recording	- Capital	(60	Assets in		
		techniques for	expenditure	minutes)	Financial		
		the disposal of	and income	Discussion	Statements		
	14	Fixed Assets.	expenditure	and Q&A			
	14	- Explain the	- Presentation	(30			
		difference	in financial	minutes)			
		between capital	statements	Exercise			
		expenditure and		(60			
		income		minutes)			
		expenditure					
		- Explain the					
		presentation of					
		Fixed Assets in					
		the financial					
		statements					
		Students are			Students		
		able to:			record and		
		- Explaining	- Definition of	Tutorials	present		
		concepts,	Intangible	(60	Intangible		
		principles and	Assets	minutes)	Assets,		
		procedures as	- Recording	Discussion	Natural		
		well as	- Amortization	and Q&A	Resources		
	15	recording	- Natural	(30	Concession		
		techniques for	Resources	minutes)	Rights and		
		Intangible	Concession	Exercise	Other Assets		
		Assets, Natural	Rights	(60			
		Resources	- Miscellaneous	minutes)			
		Concession	Assets	,			
		Rights and					
	-	Other Assets					
	16	FINAL EXAMS	•				
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Language of	English	11					

instruction

Assessment	1. UTS
methods and	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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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/trimeste r 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	 Students are able to explain the basic provisions of Income Tax (PPh) Students are able to explain the provisions for calculating, depositing and reporting income tax Students are able to calculate PPh Article 21, 23, 4 paragraph (2), 17 paragraph (2C) and 26 payable Students are able to calculate Income Tax Article 22 payable Students are able to calculate Income Tax Articles 24 and 25 owed Students are able to calculate income tax payable after the tax year ends 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)	
("FF ' ')	
Course content	1. Taxation concepts and theories:
	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:
	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:
	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:
	a. Object
	b. Appeal c. lawsuit
	d. Judicial review
	5. Collection of Taxes by Compulsory Letter:
	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:
	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
Recommended	Main:
or required	Tax laws and regulations include the Income Tax Law, the PPN and PPnBM Law, the KUP Law,
reading and other	and their derivative regulations including Government Regulations, Minister of Finance
learning	Regulations and related Director General of Taxes Regulations
resources/tools	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
	Secondary:
	Official, siti. 2016. Taxation: Theory and Case. Revised Edition 2016. Salemba Empat
	Waluyo. 2016. Indonesian Taxation. Revised Edition 2016. Salemba Empat

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 e 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	
		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 e 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	

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

	T =	Ι _				
	for	- Tax	stages of	sources	implementing	
	implementin	Research	focus group	(especially	supervision	
	g	- Tax audits	discussions,	the Internet)	by the tax	
	supervision	- Preliminary	home group	about the	authorities	
	by the tax	Evidence	discussions,	procedures		
	authorities	Check	and plenary	for	Non-test	
		- Tax	discussions	implementin	form;	
		Investigation	in class.	g	- Task	
		mvestigation	- Case work	supervision	- Presentation	
			and practice	by the tax	- 1 rescritation	
			questions	authorities		
			(cooperative	- Students		
			learning) are	read and		
			held in the	study the		
			classroom	laws and		
				regulations		
	Students are	General	-	- Students		
	able to	Provisions and	Collaborativ	seek		
	explain the	Tax	e learning is	information		
	procedures	Procedures:	held with the	from various	Indicator	
	for issuing	- Tax	stages of	sources	- Accuracy in	
	tax	Underpayment	focus group	(especially	explaining the	
	assessment	Assessment	discussions,	the Internet)	procedure for	
		Letter	home group	about the	issuing tax	
	letters by the					
	tax	- Overpaid Tax	discussions,	procedures	assessment	
7	authorities	Assessment	and plenary	for issuing	letters by the	
		Surat	discussions	tax	tax authorities	
		- Zero Tax	in class.	assessments		
		Assessment	- Case work	by the tax	Non-test	
		Letter	and practice	authorities	form;	
		- Additional	questions	- Students	- Task	
		Underpayment	(cooperative	read and	- Presentation	
		Tax	learning) are	study the		
		Assessment	held in the	laws and		
		Letter	classroom	regulations		
	Midterm		1100100111	- 25 414410110		\dashv
8	exam					
	Students are	General	_	- Students		$-\parallel$
	able to	Provisions	- Collaborativ	seek		
		and Tax				
	explain the		e learning is	information	Indicator	
	procedures	Procedures:	held with the	from	- Accuracy in	
	for issuing	- Tax bill	stages of	various	explaining the	
	Tax		focus group	sources	procedures for	
	Collection		discussions,	(especially	issuing Tax	
	Letters by		home group	the Internet)	Collection	
	the tax		discussions,	about the	Letters by the	
9	authorities		and plenary	procedures	tax authorities	
			discussions	for issuing	tax authorities	
			in class.	tax invoices	N	
			- Case work	by the tax	Non-test	
			and practice	authorities	form;	
			questions	- Students	- Calculation	
			(cooperative	read and	tasks	
1 1	1	1			- Presentation	
			learning) ara	study the		
			learning) are	study the		
			learning) are held in the classroom	study the laws and regulations		

	Students are	General	_	- Students	
10	Students are able to explain the procedures for resolving tax disputes	General Provisions and Tax Procedures: - Object - Appeal - Lawsuit - Judicial review	Collaborative e 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
	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 e 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 e 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

11						ı	1
				held in the			
	13	Students are able to calculate PBB payable	Property tax: - Tax base - Tariffs and Calculation Procedures - Calculation Case	Collaborative e 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	from various sources (especially the Internet) about the calculation of PBB - Students read and study the laws and	Indicator - Accuracy in calculating PBB payable Non-test form; - Calculation tasks - Presentation	
				held in the classroom			
	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	laws and regulations	
	16	FINAL EXAMS	•			
Language of instruction	English	h				
Assessment methods and criteria	3. Quiz	S (3) Assignmen zzes and Particip Others				

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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	 Students are able to explain the use of computer technology in organizational information systems and practice it 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). 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	ntroduction of computer usage consistently in accordance with procedures, especially in terms of security Jse of Ms. Excel in various forms of calculations and formulas Is. Access's use of data management of various types of businesses is simple				

Recommended or required reading and other learning resources/tools	Main: Handbook of LKAK Computer Labor Practicum, Faculty of Economics, Andalas University					
	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.					
Planned learning activities and teaching methods	Hardware: LCD & Projector					
	Software: Microsoft Excell dan Access					
Language of instruction	Indonesian and English					
Assessment methods and						
criteria	No. Assestment Criteria	Score (%)				
	1. Result assessment					
	a. MID Test	25				
	b. Final Test	25				
	c. Weekly exercises	20				
	2. Process assessment					
	Dimensions of intrapersonal skills	10				
	2. Softskill interpersonal attributes	10				
	3. Dimensions of attitudes and values 10					
	Total	100				

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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	 Students are able to explain the basic provisions of Income Tax (PPh) Students are able to explain the provisions for calculating, depositing and reporting income tax Students are able to calculate PPh Article 21, 23, 4 paragraph (2), 17 paragraph (2C) and 26 payable Students are able to calculate Income Tax Article 22 payable Students are able to calculate PPh Article 24 and 25 payable Students are able to calculate income tax payable after the tax year ends 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)	Introdu	ction to Taxatio	n			
Course content	2. Prov 3. Inco (2), 17 4. Inco 5. Calc	b. subjective t c. PPh object, d. deductible of isions for calcul a. Net Income b. Basic Tax I c. tax rate d. mechanism me Tax withholo paragraph (2C) a. Mechanism b. Article 21 F calculation of for non-perma calculation of Article 21 PPI c. Subject, obj (2), 17 paragra Income Tax, me Tax Articles	acome tax and its of ax liability final PPh object a expense and non-cating and paying it Calculation Norm mposition (DPP) for calculating and ding and collection and 26: of withholding in PPh subject, Article 21 PPh for anent employees, of Article 21 PPh for anent employees, and aph (2C) and 26 S	nd tax object excleductible experincome tax: as (NPPN) and some tax of taxes: Income tax as 21 PPh object of permanent emercial culation of Air other income results of the complex of the	nse Special Calculation N	2, 23, 4 paragraph molding, f Article 21 PPh employees, tion of final e 23, 4 paragraph on of Article 22
Recommended or required reading and other learning resources/tools	Law, an Regula 1. Resn 2016. P 3. Suka Second Pandua ana, Ha Jakarta	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. 1. Resmi, siti. 2016. Perpajakan: Teori dan Kasus. Edisi Revisi 2016. Salemba Empat 2016. Perpajakan Indonesia. Edisi Revisi 2016. Salemba Empat. 3. Sukardji, Untung. Pokok-pokok pengaturan Pajak Pertambahan Nilai di Indonesia. 2015. Rajawali Pers Secondary: Panduan Komprehensif Pajak Penghasilan. MUC. Jakarta: 2015 ana, Haula. Pengantar Ilmu Pajak: Kebijakan dan Implementasi di Indonesia. Rajawali Pers. Jakarta: 2012 3. Brotodihardjo, R Santoso. Pengantar Ilmu Hukum Pajak. Refika Aditama. Jakarta: 2008				
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)
	(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

	ı				1
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 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	Non-test form; - Calculation tasks - Presentation 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
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

 	1	1	1		
	Students are	Income Tax		- Students seek	
	able to	Article 21/26		information from	
	calculate	- Calculation		various sources	
	PPh Article	of Income Tax		(especially the	
	21/26	Article 21		Internet) about	
		periodic		Income Tax	
		pension		Article 21	
		recipients		- Students read	
		- Calculation		and study the laws	
		of Income Tax		and regulations	
		Article 21 for			
		non-			
		permanent			
		employees or			
		casual workers			
		- Calculation			
		of Income Tax			
		Article 21			
		members of			
		the	- C-11-1		
		supervisory	Collaborative		
		board or board	learning is		
		of	held with		T 1'
		commissioners	focus group		Indicator
		who do not	discussions,		- Accuracy in
		double as	home group		calculating
		permanent	discussions,		PPh Article
6		employees,	and plenary		21/26
		former	discussions		
		employees	in class.		Non-test form;
		who receive	- Case work		- Calculation
		production	and practice		tasks
		services,	questions		- Presentation
			(cooperative		
		bonuses,	learning) are		
		gratuities,	held in the		
		bonuses or	classroom		
		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			

	Students are able to calculate	activity participants - Calculation of PPh Article 21 which is final - Calculation of Article 26 Income Tax for individuals who are foreign tax subjects	- Collaborative learning is	- Students seek information from various sources	
7	PPh Article 21/26	Income Tax (PPh) Article 21/26 - Case solving	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	(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	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	classroom Collaborative learning is held with focus group discussions, home group 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	learning is held with focus group	- 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	EXAMS	•			
instruction	English					
	1. UTS 2. UAS					

3. Weekly tasks
4. Dimensions of intrapersonal skills
5. Attributes of interpersonal softskill
6. Dimensions of attitudes and values

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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/trimeste r 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	 Able to manage and record accounting transactions in accordance with generally accepted accounting methods and techniques. Students are able to discuss the role of accountants as professionals and understand their professional ethics Able to choose accounting methods and techniques in accordance with company conditions. 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. Mastering the theoretical concepts in depth about: Basic framework for presentation and preparation of financial statements (PP2) Accounting policies and principles (PP3) Recognition, measurement, presentation and disclosure of financial statement elements Mastering in-depth theoretical concepts about information needs for decision making

Mode of delivery (face-to-face, distance learning)	Synchr	Synchronous and unsynchronous							
Prerequisites and co-requisites (if applicable)	Introdu	ntroduction to Accounting 2							
Course content	 Cond Inco State Cash Stoc Acqu Depi Intar Inv 	Financial reporting and accounting standards Conceptual framework for financial reporting Income statement and related information Statement of financial position and statement of cash flow Cash and accounts receivable Stock assessment Acquisition and disposition of fixed assets Depreciation, impairment, and depletion Intangible Assets D. Investment I. Revenue recognition							
Recommended or required reading and other learning resources/tools	Wiley a 2. Ikata 2012 (S 3. Mirz Standar 4. Dwi	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)	Learning Methods and Time Allocation	Student Learning Experience	Assessment Criteria (Indicator)	Rating Weight (%)		
			And References	Anocation					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
		Students are			tudents look	• Accuracy of			
		able 1. Describe		and lectures	online sources er than	students in understandin			
		the growing	Financial	3 x 50	tbooks about	g the history			
		importance of	reporting,	minutes	role of	of accounting			
		global	accountin		ounting for the	reporting			
		financial	g		iness world,	needs in a			
		markets and	standards		w the history of	country, its	20/		
	1	their	, and		development	relationship	3%		
		relationship to financial	financial reporting		accounting ndards bodies,	to the economic			
		reporting.	framewor		l why	development			
		2. Identify	k KWW		ernational	of a country,			
		the main	1-2		ounting	and the need			
		financial			ndards have	for an			
		statements			ome a	accounting			
		and other			essity.	standard that			

ways of		applies	
delivering		globally.	
financial		e j	
information.			
3. Explain			
how			
accounting			
helps the			
utilization of			
scarce			
resources.			
4. Explain the			
need for high			
quality			
accounting			
standards.			
5. Identify			
the objectives			
of financial			
reporting.			
6. Identify			
standard			
setting bodies			
and their role			
in the			
standard			
setting			
process.			
7. Explain the			
meaning of			
IFRS.			
8. Describe			
the			
challenges			
faced in			
financial			
reporting.			
9. Describe			
the use of a			
conceptual			
framework.			
10. Describe			
efforts to			
build a			
conceptual			
framework.			
11.			
Understand			
the objectives			
of financial			
reporting.			
12. Identify			
the			
characteristic			
s of			

	accounting					
	information.					
	13. Define					
	the basic					
	elements of					
	financial					
	statements.					
	14. Describe					
	the basic					
	assumptions					
	in					
	accounting.					
	15. Explain the					
	application of					
	basic					
	accounting					
	principles. 16. Describe					
	the impact of					
	cost					
	constraints in					
	reporting					
	financial					
	information.					
	Students are	Income				
	able	statement and				
	1. Understand	relevant				
	the uses and	information				
	limitations of	KWW 4				
	the income	18 17 17 4		Students search		
	statement.			online sources	 Accuracy in 	
	2. Understand			for examples of	the	
	the content and			annual reports	description of	
	format of the			that contain	the income	
	income		Discussions	various	statement.	
			and	financial	• The	
2	statement. 3. Prepare an		lectures	information.	accuracy of	3%
	-		3 x 50	Students	identifying	
	income statement.		minutes	discuss	items that	
	4. Explain how			possible	should be	
	to report items			reasons for	included in	
	in the income			inter-industry	the income	
	statement.			inter-reporting	statement.	
	5. Identify			differences.		
	where to report					
	earnings per					
	share					
	information.					
	Students are			Students learn	Accuracy in	
	able		Discussions		understandin	
	1. Explain the		and	formats of	g the format	
3	use and	KWW 5	lectures	statements of	of the	3%
	limitations of	1X 11 11 J	3 x 50	financial	statement of	3 /0
	the statement		minutes	position by	financial	
	the statement		iiiiiuucs	looking	position.	
	1			TOOKING	position.	

	 T	T		· · · · · · · · · · · · · · · · · · ·		
	of financial			directly at	 Accuracy in 	
	position.			financial	preparing	
	2. Identify			reporting	cash flow	
	the			practices in	statements.	
	classification			various		
	s of the			countries		
	statement of					
	financial			through online media.		
	position.			Students learn		
	3. Prepare a			to prepare		
	statement of			cash flow		
	financial			statements		
	position			from		
	using various			available		
	formats.			information.		
	4.					
	Demonstrate					
	the					
	usefulness of					
	the cash flow					
	statement.					
	5. Identify					
	the contents					
	of the cash					
	flow					
	statement.					
	6. Prepare a					
	basic cash					
	flow					
	statement.					
	7.					
	Understand					
	the					
	usefulness of					
	the cash flow					
	statement.					
	8. Determine					
	the additional					
	information					
	needed to					
	prepare a					
	cash flow					
	statement.					
	9. Describe					
	the main					
	disclosure					
	techniques					
	for financial					
<u> </u>	statements.			g. 1		
	tudents are			Students search	• Accuracy in	
	able			from the annual	identifying	
	. Identify items			reports of	cash and cash	
	that are	KWW 7		various	equivalent	3%
	considered as		3 x 50	companies	assets.	
	cash.			about the types	 Accuracy in 	
				of assets that	identifying,	
				or appets that	13011111 / 1115,	

				T		
	. Identify how			can be	measuring,	
	to report cash			classified as	recording,	
	and related			cash or cash	and	
	items.			equivalents.	appraising	
	. Define				receivables.	
	accounts			They look for		
	receivable and			forms of		
	identify			receivable		
	various types			assets,		
	of receivables.			methods of		
	4. Describe			measurement,		
	issues			and		
	relevant to			recognition of		
	the			receivables.		
	recognition					
	of accounts					
	receivable.					
	Students are	Cash and		Students		
	able	accounts		search from		
	1. Describe	receivable		the annual		
	accounting	KWW 7		reports of		
	issues related			various		
	to the			companies		
	valuation of			about the		
	accounts			types of assets		
	receivable.			that can be		
	2. Explain			classified as		
	accounting			cash or cash		
	issues related			equivalents.	 Accuracy in 	
	to the			•	identifying	
	recognition			They look for	cash and cash	
	of notes		. .	forms of	equivalent	
	receivable.		Discussions	receivable	assets.	
	3. Describe		and	assets,	• Accuracy in	
5	accounting		lectures	methods of	identifying,	3%
	issues related		3 x 50	measurement,	measuring,	
	to the		minutes	and	recording,	
	valuation of			recognition of	and	
	notes			receivables.	appraising	
	receivable.			receivables.	receivables.	
	4.				receivables.	
	Understand					
	specific					
	topics related to accounts					
	receivable.					
	5. Describe					
	how to report					
	and analyze					
	accounts					
	receivable.					
	Students are	Stock	Discussions		• Accuracy of	
	able	assessment	and	the various	recording	
6	1. Identify	KWW 8	lectures	types of	merchandise	3%
	the main		3 x 50	merchandise	inventory	
	classification			inventory	with both	

	s of merchandise inventory. 2. Distinguish between periodic and perpetual systems. 3. Determine the items included in the merchandise inventory and the effect of inventory errors on the financial statements. 4. Understand the items included in the cost of merchandise			from various companies, understand their various classifications, and compare various methods of recording and evaluating merchandise inventory.	periodic and perpetual methods. • Accuracy of recording items that are included in the cost of merchandise inventory.	
	merchandise inventory. 5. Describe and compare the methods used to value merchandise inventory. Students are able 1. Describe and apply the rule of lower			Students understand the role of the principle of conservatism	• The accuracy of the valuation of merchandise	
7	cost or net realizable value. 2. Explain when companies value inventories at net realizable value. 3. Explain when a company uses the single sales value method to value	Stock assessment KWW 9	Discussions and lectures 3 x 50 minutes	in reporting the value of merchandise inventory.	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%

 -	_					
	merchandise					
	inventory.					
	4. Discuss					
	accounting					
	issues related					
	to purchase					
	commitments					
	5. Determine					
	the final					
	merchandise					
	inventory by					
	applying the					
	gross profit					
	method.					
	6. Determine					
	the final					
	merchandise					
	inventory by					
	applying the					
	retail					
	inventory					
	method.					
	7. Explain					
	how to report					
	and analyze					
	merchandise					
	inventory.					
8	Midterm					30%
	exam	A		G. 1 .		
	Students are	Acquisition		Students		
	able	and		understand	 Accuracy in 	
	1. Describe	disposition of		the business	assessing the	
	the property,	fixed assets		process in	cost of asset	
	plant, and	KWW 10		relation to	acquisition,	
	equipment.			the	recording of	
	2. Identify			acquisition	asset	
	costs that are			of fixed	acquisition,	
	included in			assets and its	measurement	
	the initial			relation to	of cost	
	valuation of		Discussions	the costs that	during asset	
	property,		and	must be	ownership,	
9	plant and		lectures	incurred by	and cost after	3%
	equipment.		3 x 50	the company	acquisition.	
	3. Describe		minutes	in acquiring	• Accuracy of	
	accounting			and	asset	
	problems			maintaining	valuation at	
	related to			them.	the time of	
	self-					
	constructed				disposal, and	
	assets.				measurement	
	4. Describe				of gain or	
	accounting				loss on asset	
	issues related				disposal.	
	to interest					
	to interest					1

						1
	capitalization					
	5.					
	Understand					
	accounting					
	issues related					
	to acquisition					
	and valuation					
	of plant					
	assets.					
	6. Describe					
	the					
	accounting					
	treatment for costs incurred					
	after					
	acquisition. 7. Describe					
	the					
	accounting					
	treatment for					
	disposal of					
	property,					
	plant, and					
	equipment.					
	Students are	Acquisition		Students		
	able	and		understand		
	1.	disposition of		the business		
	Understand	fixed assets		process in		
	accounting	KWW 10		relation to	Accuracy in	
	issues related	1111111111		the	assessing the	
	to acquisition			acquisition	cost of asset	
	and valuation			of fixed	acquisition,	
	of plant			assets and its	recording of	
	assets.			relation to	asset	
	2. Describe			the costs that	acquisition,	
	the			must be	measurement	
	accounting			incurred by	of cost	
	treatment for		Discussions	the company	during asset	
4.0	costs incurred		and	in acquiring	ownership,	201
10	after		lectures	and	and cost after	3%
	acquisition.		3 x 50	maintaining	acquisition.	
	• 3.		minutes	them.	Accuracy of	
	Describe				asset	
	the				valuation at	
	accountin				the time of	
	g				disposal, and	
	treatment				measurement	
	for				of gain or	
	disposal				loss on asset	
	of				disposal.	
	property,					
	plant, and					
	equipment					

Students are able 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.	Depreciation, impairment, and depletion KWW 11	Discussions and lectures 3 x 50 minutes	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. In addition, students are also looking for depletion practices from companies that control mineral resources.	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.	3%
property, plant, and equipment, and mineral resources.					
Students are able 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.	Intangible Assets KWW 12	Discussions and lectures 3 x 50 minutes	Students find out the types of companies and the reasons why companies have intangible assets and how they practice accounting.	• Provisions for recording and valuing intangible assets, including their amortization.	3%

 1		1			
4. Describe the					
types of					
intangible					
assets.					
Explain the					
accounting					
issues for					
recording					
goodwill.					
6. Explain					
accounting					
issues related					
to impairment					
of intangible					
assets.					
7. Identify					
conceptual					
issues related					
to research and					
development					
costs.					
8. Describe					
accounting for					
research and					
development					
and similar					
costs.					
9. Show the					
presentation of					
intangible					
assets and					
other items.					
Students are	Investment		Students	 Accuracy in 	
able	KWW 17		examine the	classifying	
1. Describe the			annual reports	investments	
accounting			of various	on the basis	
framework for			companies to	of the	
financial			understand the	purpose of	
assets.			various types	investment	
Understand			of investments	ownership.	
accounting for			owned by	 Accuracy of 	
debt			companies,	recording of	
investments at		and	both in terms	investment	
13 amortized cost.		lectures	of amount and	acquisition	3%
3. Understand		3 x 50	type.	and disposal.	
debt		minutes		• Stipulation	
accounting				of recording	
with fair value.				income	
4. Describe the				derived from	
accounting for				investment,	
fair value				in accordance	
options.				with the	
ориона.				purpose and	
				portion of	
				ownership of	
				ownership or	

					41	
					the	
14	Students are able 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 intercategory 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.	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	transfers. Students are able 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.	• Accuracy of periodic revenue recognition.	3%

	5. Attr	ibutes of interper	sonal softskill				
criteria		ekly tasks ensions of intrap	ersonal skills				
methods and		2. UAS 3. Weekly tasks					
Assessment		1. UTS					
instruction							
Language of	Englisl		1	<u>l</u>	I	ı	<u> </u>
	16	EXAMS	•				
		FINAL					
		of revenue.					
		recognition					
		presentation and					
		the					
		9. Describe					
		issues.					
		recognition					
		revenue					
		8. Identify					
		obligations.					
		performance					
		fulfills its					
		the company					
		revenue when					
		7. Recognize					
		obligations.					
		performance					
		separate					
		prices to					1
		transaction					1
		6. Allocate					
		transaction price.					
		the					
		5. Determine					



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/trimest er 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 to face (Synchronous and unsynchronous)							
Prerequisites and co-requisites (if applicable)	Introduc	Introduction to Accounting 1							
Course content	report 2. Funci 3. Calcu 4. Activ 5. Funci 6. Calcu	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	Main: 1. Ray Irw 2. Riv 2, J Seconda 1. Mic Edi 2. Hor Hal 3. Har Sou 4. Bar	yburn (R), Costin, Publisher, vayadi (Rwd) fakarta, Penerbary: chael R. Kinnettion, Thomsort	st Accounting, Using 6 (2016), Akuntansi Bisbit Salemba Empat. ey, Cecily A. Rayborn a Publisher, 2011 rles et. all., Cost Accounties, Inc. Englewood Clift ce H., Carter, William ablishing Co., Cincing, Rayborn, Cecily A., Edition, Thomson, 20	a Cost Managaya: Pendekata, Cost Accounting, A Maffs, NJ, 2003. n K. & Usry, nati, Ohio, 190 Kinney, Micl	gement Approach an Tradisional conting: Foundation anagerial Empha Milton F., Cost 1	ons and Evolutions is is, 11th edition, 11th	ns, 8th Prentice Edition,		
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	Understanding the concept of cost, cost accounting, cost accounting purposes, different cost accounting, financial accounting, and management accounting, production costs, flow of	Week 1: 1. Explaining RPS (30 minutes) 2. Divide the group (15 minutes) 3. Lectures and discussions	Task 1: Students look for audited company cost of goods manufacture d reports	Indicator 1. Accuracy in explaining the concept of cost 2. Accuracy of recording production costs 3. The accuracy of the calculation of	10		

	C11 DD7	and past of 1			mmo danoti a	
	S11, PP7, P12, KU2,	and cost of goods manufactured	2nd week:		production costs	
	KU7,	reports	1.		COSIS	
	KK7)	Reference	Homework		Non-test	
	KK/)	R-2, Rwd-2,3	presentatio		form;	
		K-2, Kwu-2,3	n (20		1. Group	
			minutes)		Tasks	
			2.		2.	
			Responses		Presentation	
			to		3. Class	
			presented		participation	
			assignment		participation	
			s (30			
			minutes)			
			3. Lecture			
			and			
			discussion			
			(100			
			minutes)			
	1. Students	Definition of cost		Task 3:		
	are able to	behavior;		Cost	Indicator	
	explain the	behavior of fixed		behavior	1. Accuracy	
	concept of	costs, variable		case	in explaining	
	cost	costs, and semi-			the concept	
	behavior	variable costs;			of cost	
	based on	segregation of			behavior	
	functions	semi-variable	1.		2. Accuracy	
	and	costs into variable	Homework		in classifying	
	activities;	costs and fixed	presentatio		costs	
	able to sort	costs; cost formula for cost	n (20		3. Accuracy in sorting	
	variable	estimation;	minutes)		costs into	
	costs,	differences in the	2.		fixed costs	
	fixed	behavior of	Responses		and variable	
	costs, and	function-based	to		costs	
3	semi-	and activity-based	presented		4. The	10
	variable	costs	assignment		accuracy of	
	costs	Reference:	s (30		making cost	
	based on	R-3, Rwd-4	minutes)		formulations	
	functions		3. Lecture		for cost	
	and		and discussion		estimates	
	activities		(100			
	and		minutes)		Non-test	
	perform		mmucs)		form;	
	cost				1. Group	
	estimates				Tasks	
	(S8, S9,				2.	
	S11, PP7,				Presentation	
	P12, KU2,				3. Class	
	KU7,				participation	
	KK7)	A asiamment of		agle 4.	Indicates	
	3. Students are able to	Assignment of production costs	Week 4:	ask 4: he case of	Indicator	
4,5	calculate	to products;	1.	ne case of allocation of	1. Accuracy	
4,3	the cost of	assignment of	Homework	costs from the	in explaining the concept	
	goods	overhead costs	presentatio	service	of assigning	
	goods	OVETHEAU COSIS		SCI VICE	or assigning	

	based on	using	n (20	department to	overhead	
	function /	departmental	minutes)	the	costs to	
!	volume					
!		rates; the concept		production	departmental	
	(S8, S9,	of capacity;		department	rates	
	S11, PP7,	Functional/volum		using the	2. Accuracy	• 0
	P12, KU2,	e-based costing	1	direct	in allocating	20
	KU7,	calculation steps	assignment		service	
	KK7)	Analysis of the	s (30	method /	department	
!		difference in	minutes)	stepwise	costs to	
		overhead costs;	3. Lecture	allocation	production	
		factory overhead	and	method	departments	
		accounting for	discussion	without	3. The	
		departmental	(100	reciprocity	accuracy of	
		rates.	minutes)	reciprocity	calculating	
		raics.	illillucs)	ask 5:	departmental	
		Reference:	Wast 5.	• The case	overhead	
			Week 5:			
		R-4, Rwd-5	1.	of the	rates	
			Homework		4. The	
			presentatio	of costs	accuracy of	
			n (20	from the	calculating	
			minutes)	service	the difference	
			2.	departme	in overhead	
			Responses	nt to the	costs and	
			to	productio	analyzing the	
			presented	n	difference in	
			assignment	departme	factory	
			s (30	nt using	overhead	
			minutes)	the	costs	
!			3. Lecture	algebraic	5. Accurate	
			and	allocation	factory	
!						
			discussion	method,	overhead	
			(100	analyzing	accounting	
			minutes)	the	for	
				differenc	departmental	
				e in	rates	
				overhead		
				costs, and	Non-test	
				recording	form;	
				factory	1. Group	
				overhead	Tasks	
				costs	2.	
					Presentation Presentation	
					3. Class	
					participation	
	1. Students	Activity board		Students	Task 6:	
		Activity-based	Week 6:			
	are able to	costing	1.	explain the	The case for	
	calculate	calculation	Homework	relationship	calculating	
	the cost of	design;	presentatio	between the	the cost of	
	activity-	Classification of	n (20	matching	goods based	
6,7	based	activities by	minutes)	concept and	on activity	
	products	hierarchy / level;	2.	basic accrual		
	(S8, S9,	method of	Responses	accounting	Task 7:	
	S11, PP7,	charging costs;	-	- Make	Cases of the	20
	P12, KU2,	the difference	to	adjusting	impact of	
	KU7,	between the	presented	journal	miscalculatio	
			assignment	•	n of the cost	
	KK7)	calculation of	U	entries	n of the cost	i

	Mean	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 assignment s (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 presentatio n (20 minutes) 2. Responses to presented assignment s (30 minutes) 3. Lecture and discussion (100 minutes) Week 10: 1. Homework presentatio n (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 assignment s (30 minutes) 3. Lecture and discussion (100 minutes) 1. Students are able to companies that apply the calculation of the cost of products using the function-based process; the calculation of activity-based or activity-based process; the calculation of the cost of the process; the characteristics of and the report using the reatment of lost products understand the report using the products of goods assignment s (30 minutes) 1. Students are able to companies that apply the calculation of the cost of proses; the calculation of the cost of the process; the characteristics of and the cost of goods assignment minutes) 1. Students are able to companies that apply the cost of companies that apply the cost of the process; the calculation of the cost of the process; the calculation of activity-based method using the average cost method; cost of goods assignment minutes) 2. Students of the cost of the process; the calculation of the cost of goods assignment minutes) 3. Lecture and discussion (100 minutes) 1. Students are able to companies that apply the cost of companies that and the cost of goods and the cost of the process; the characteristics of the calculation of the cost of goods assignment minutes) 2. Students of the cost of the process; the cost of goods manufactured and the report using the products of the cost of goods manufactured and the report using the products, and additional units of additional the to additional the treatment of lost products, and additional the to additional the treatment of additional the to additional the	Г		D (D 15	1			
1. Students are able to calculate the cost of products using the function-process to estimate the cost of mand the treatment of lost up products understand the ground the products understand the products understand the products understand the ground to products understand the products understand the treatment of lost understand the products in additional units defective products, and additional units additional units additional units products, and additional units produced due to additional units produced additional units additional units additional units additional araw materials in			R-6, Rwd-7				
1. Students are able to calculate the cost of products and the calculation of the calculation of activity-based process; report on process and the calculation of the calculation of the cost of the observable cost in the cost of goods costing method the treatment of lost products in the defective products, and damaged products, and damaged quants and additional units produced due to produced additional raw materials in the materials in the additional raw materials in the materials in the materials in the materials in m							
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advanced R-7, Rwd-8. discussion the next department.			R-7, Rwd-8.			-	
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. (S8, S9, minutes) 3. Accuracy				minutes)		-	
S11, PP7, Task 13: in recording		S11, PP7,			Task 13:	in recording	
P12, KU2, Week 13: Activity- transactions		P12, KU2,		Week 13:	Activity-	transactions	
KU7, KK7) 1. based cost using the		KU7, KK7)		1.	based cost	using the	
Homework of goods process cost				Homework	of goods	process cost	
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			n (20 minutes)	manufacture d report	4. The accuracy of	
			2. Responses to	· · · · · · ·	compiling activity- based cost of	
			presented assignment s (30 minutes)		production reports Non-test	
			3. Lecture and discussion		form; 1. Group Tasks	
			(100 minutes)		2. Presentation 3. Class	
14,	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; calculation of the cost of goods processed through several split-off points Reference R-9, Rwd-10	Week 14: 1. Homework presentatio n (20 minutes) 2. Responses to presented assignment s (30 minutes) 3. Lecture and discussion (100 minutes) Week 15: 1. Homework presentatio n (20 minutes) 2. Responses to presented assignment s (30 minutes) 3. Lecture and discussion	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
	FINAL		discussion (100 minutes)			
1	EXAMS	•				

Language of instruction	English
Assessment	
methods and	1. UTS
criteria	2. UAS
	3. Weekly tasks
	4. Dimensions of intrapersonal skills
	5. Attributes of interpersonal softskill
	6. Dimensions of attitudes and values

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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/trimes ter when the course unit is delivered	3 th Semester
Number of ECTS credits allocated	
Name of lecturer(s)	
Learning outcomes of the course unit	
Mode of delivery (face- to-face, distance learning)	Face to face (Synchronous and unsynchronous)

Prerequisites and co- requisites (if applicable)							
Course content							
Recommended or required reading and other learning resources/tools	2. Mus Edition Second 1. Dev Interna 2. Shal Decen 3. Stig 4. Wal	en, Harvey S. 2005. Is grave, Richard A & Is n, McGraw-Hill Book dary: as, Nick, et al, 1989, ational Studies, South h, Anwar, 1998, Bala tralization, World Balitz, Joseph E. 2000. Ish, Kieron, 1995, Pulse New Public Manager	Musgrave, Peggy B. Company. Financing Local Go East Asia Series Nonce, Accountability, ank (doc908). (dapat Economics of Public Service and Mar	vernment in b. 84, Ohio U and Respondi download e Sector, 3rd	Indonesia, Mono (niversity, siveness: Lesson dari http://www Edition, W.W. N	ory and Practions of the property of the prope	rg) mpany
Planned learning activities and teaching methods	Wee k	Expected final capability	Study Materials (Teaching Materials) And References	Learning Methods and Time Allocation	Student Learning Experience	Assessme nt Criteria (Indicator	Rating Weigh t (%)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	Students are able to explain the scope of government organizations and business processes in government organizations	Central/Local Government Organizational Structure State administrative law (hierarchy of state financial management regulations)	Face to face and class discussion	Students are asked to reflect on the role of government organization s and public services that are directly related to them.	Formative in the form of presence, activity	
	2	Understand and analyze the division of functions/authorit ies between levels of government	Expenditure Assingment Division of functions/authoriti es between levels of government	Face-to- face and discussion groups	Group discussion on the division of affairs between levels of government	Formative in the form of attendance , feedback on group and personal work, activeness	
	3	Tax Assignment	Division of Taxation Authority	Face-to- face and	Conducting mini-research on the	Formative in the form of	

		International Theory and	discussion	comparison of tax	attendance , feedback
		Theory and Practice	groups	or tax authorities in	on group
				various	work,
				countries in	activity
				the form of a unitary state	
	Explain the types	Central		Analyzing	Formative
	of central	Government		trends,	in the
	government	Revenue in		targets and	form of
	revenue in	Indonesia	Face-to-	central	attendance
4	Indonesia	- Tax Revenue - Non-Tax State	face and independe	government revenue	, feedback on group
		Revenue	nt task	management	and
		(PNBP)	110 000311	gee	personal
		- State Revenue			work,
		Planning			activeness
	Explain the types	- Local		Analyzing	
	of local government	Government Revenues in		trends, targets and	
	revenue in	Indonesia		local	Formative
	Indonesia	Provincial		government	in the
		Government		revenue	form of
		Revenues	Face-to-	management	attendance
5		- Regency/City Government	face and independe		, feedback on group
		Revenue	nt task		and
		- Revenue			personal
		Evaluation and			work,
		Administration			activeness
		(Including Revenue			
		Planning)			
	Students are able	- Central and		Group	Formative
	to master the	Regional	-	discussion of	in the
	concept of financial relations	Financial Relations	Face-to- face and	mechanisms to overcome	form of
	between the	(HKPD)	group	vertical and	attendance
6	center and the	- Vertical and	discussion	horizontal	, feedback
	regions	Horizontal	s and	inequality	on group and
		Balance	assignmen		personal
		- HKPD International	ts		work,
		Practice			activeness
	Evaluating the	- Various types of		Conduct	Formative
	effectiveness and	HKPD		individual	in the
	efficiency of DAU, DAK and	instruments in	Face to	evaluations of the types	form of attendance
	Otsus	Indonesia (DAU,	face and	of transfer	, feedback
7	·	DBH, DAK,	class	funds from	on group
		Special Autonomy and	discussion	the central	and
		Adjustment		government	personal
		Funds)		to local governments	work, activeness
8	Midterm exam			50 Commonts	acti (citegg
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9	Students are able to master planning concepts, make performance plans and planning systems that apply in Indonesia	 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	- Budget Structure - Budget System and Cycle in Indonesia	Face to face and class discussion	Understandi ng 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	- 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 independe nt 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	- 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	Englis	h					
Assessment methods and criteria	4. Dim 5. Attr		al softskill				

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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)	 Dr. Suhairi, M.Si, Ak Dr. Yulia Hendri Yeni, MT, Ak Drs. Riwayadi, MBA, Ak Dra. Sri Dewi Edmawati, M.Si, Ak Drs. A. Rizal Putra, M.Si, Ak Drs. Iswardi, MM, Ak Denny Yohanna, SE, M.Si, Ak
Learning outcomes of the course unit	Students are able to explain the accounting information system and its position in the organization information system; Students are able to approach the principles of internal control; Students are able to explain various general cycles of transactions; 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; 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)	Cost Accounting

Course content	The role and fundamentals of Management Accounting in a dynamic business environment. Concept of cost and cost management (costmanagement) Cost-Volume and Profit analysis and Profit Planning (profit planning) Multi product entity profit planning. Cost behavior analysis Analysis of short-term decision-making Marketing aspect Analysis of short-term decision-making Production aspect. Cost management system and Activity Based Management Standard Costing and management performance measurement). Flexible Budgeting System and Support Activity Costs . Accounting Liability and TQM 2. Investment Center and Transfer Pricing 3. Hybrid product costing system
	. Capital Expenditures Decision and analysis
Recommended or required reading and other learning resources/tools	 Main: Don. R. Hansen., Maryanne M. Mowen., 2011, Management Accounting, 8th ed., Thomson South-Western Publishing Co., Cincinnati, OH, USA. Robert S. Kaplan., 2012., Management Accounting: Information for Decision Making and Strategy Execution., Prentice Hall., NY., USA Herman, Edi., (2014), Akuntansi Manajerial: Suatu Orientasi Praktis., PT. Mitra Wacana Media., Jakarta, Indonesia.
Planned learning activities and teaching methods	
Language of instruction	Indonesian and English
Assessment methods and criteria	

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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)	 Syahril Ali Yuskar Rahmi Desriani Husna Roza Suhernita
Learning outcomes of the course unit	 Students are expected to be able to explain the concept of auditing and auditing financial statements. Students are able to discuss the role of auditors as a professional and understand the ethics of their profession Students are able to identify audit planning procedures for auditing the financial statements of an entity 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	 Auditing, Assurance Services and Public Accountant Profession Auditing Standards Ethics of Public Accountant Profession Independent Auditor's Report Responsibilities of Public Accountant Profession Objectives of audit Audit Evidence Audit Planning Materiality and Risk Considerations regarding Internal Control Consideration of Fraud Risk Development of Comprehensive Audit Planning and Audit Program
Recommended or required reading and other learning resources/tools	 Main: Arens, A. Alvin., Elder, J. Renald, and Beasley, S. Mark (AEB). 2014. Auditing and Assurance Service. An Integrated Approach. Global Edition. England: Pearson Education Limited. Institut Akuntan Publik Indonesia. 2014. Standar Profesional Akuntan Publik. (SA) Secondary: Boynton, C. William, and Raymon, N. Johnson. (BJ). 2011. Modern Auditing, Assurance Service and Integrity of Financial Reporting. Eight Edition. New Jersey: John Wiley & Sons, Inc. Gramling, A. Audrey., Larry, E. Rittenberg, and Karla, M. Johnstone. (GLJ). 2012. Auditng. 8 Edition. Singapore: South-Western Cengage Learning. Theodorus M. Tuanakotta. (TT-1). 2015. Audit Kontenporer. Jakarta: Salemba Empat, Jakarta.
Planned learning activities and teaching methods	Hardware: LCD & Projector Software: E-Book
Language of instruction	Indonesian and English
Assessment methods and criteria	

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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)	 Drs. Amsal Djunid, Mbus Drs. Ilaminir M.Si Dr. Asniati, SE, MBA, Ak, CA, CSRA Verni Juita, SE, Mcomm (ADV), Ak, CA Rita Rahayu, SE, MSi, Ak, CA, PhD
Learning outcomes of the course unit	Students are able to explain the accounting information system and its position in the organization information system; Students are able to approach the principles of internal control; Students are able to explain various general cycles of transactions; 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; 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)	Introduction to Accounting Information Technology and Computer Programming

Course content	nformation Systems in the Perspective of Accountants ntroduction to Transaction Processing System thics, Cheating and Internal Control tevenue Cycle hase I Expenditure Cycle (Purchase of Raw Materials) Phase II Expenditure Cycle (Salary Payment and Purchase of Fixed Assets) Conversion Cycle inancial Reporting System and Management Reporting Interprise Resource Planning Systems						
Recommended or required reading and other learning resources/tools	 Main: Hall, J. A. (2013). Introduction to Accounting Information Systems. 8th Edition, International Edition. South-Western. Romney, M. B. & Steinbart, P. J. (2012). Accounting Information Systems (12th ed.) Prentice Hall. Secondary: Standar Profesional Akuntan Publik (SPAP) Wilkinson, Cerullo, Raval, Wong-On-Wing, Acconting Information System, 7th edition, John Willey & Sons, Inc. 2000 (W). 						
Planned learning activities and	Hardware:						
teaching methods	LCD & Projector						
	Software: Microsoft Excell dan Access						
Language of instruction	Indonesian and English						
Assessment methods and							
criteria	No. Assestment Criteria	Score (%)					
	1. Result assessment						
	a. MID Test	25					
	b. Final Test	25					
	c. Weekly exercises	20					
	2. Process assessment						
	Dimensions of intrapersonal skills	10					
	2. Softskill interpersonal attributes	10					
	3. Dimensions of attitudes and values	10					
	Total	100					



<u>Description of Auditing 2</u> 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)	 Syahril Ali Yuskar Rahmi Desriani Rinaldi Munaf Husna Roza, SE., M.Comm., Ak., CA
Learning outcomes of the course unit	Students are able to carry out a comprehensive audit of financial statements with a business transaction cycle approach and a financial report account approach. Students are able to prepare an independent auditor's report on the audited financial statements. 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)	Interme	diate Financial A	Accounting I and	d Intermediate Fi	nancial Accou	unting II (Prerequ	isites)
Course content	9. 10. 11. 12.	Sampling Audit Completion of Sampling Audit Acquisition and Completion of Audit, Prepaid Inventory and Audit Payroll CAudit of Fundit Audit of cash a Completion of	ving cycle audit t for control test sales and receip t for detailed ba d Payment Cycle Acquisition and Expenses, Accr warehousing Cy Cycle ng and Payment and Financial Ins Audit and Prepa	lance testing e Audit l Payment Cycle ued Liabilities, F cle Audit	ion substantive rade Receival Audit Testing Expense and Indent Auditor	e testing bles Account Aud ; Fixed Asset Accome accounts	
and other learning resources/tools	Require Reference A. Alvin An Integrit ing, A. A Singapo	d Reading: ces: n., Elder, J. Rena grated Approach itute of Public A ferences: illiam, and Rayn y of Financial K audrey., Larry, E wre: South-Weste	ald, and Beasley, h. Global Edition Accountants. 202 mon, N. Johnson Reporting. Eight E. Rittenberg, an ern Cengage Lea	, S. Mark (AEB). on. England: Pear 14. <i>Professional</i> n. (BJ). 2011. <i>M</i> i Edition. New Je d Karla, M. John	15 ed. Auditingson Education Standards of odern Auditingstone. (GLJ).	Public Accounta g, Assurance Ser ley &Sons, Inc. 2012. Auditing. 8	nts. (SA)
Planned learning activities and teaching methods	Weeks	Expected final capability	Study Materials (Teaching Materials) And	Methods and	lent Learning Experience	Assessment Criteria (Indicators)	Rating Weight (%)
	(1)	(2)	References (3)	(4)	(5)	(6)	(7)
	1.	Students are able to explain about Auditing 1 material, review	Profession of Public Accountant, Audit Planning, Audit Program	f Lectures and discussions, Assignments: students create a summary of lecture materials	the form of e book, to be used as material to	Accuracy explains the professio n of public accounta nt Accuracy	

2.	dents are able to explain how to edit the sales and acceptance cycle: Control testing and transaction substantive testing	Sales and receiving cycle audit: Transaction substantive control and 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,	1.In groups students make power points to be presented, the materials from the text book and PSAK relevant, and other references. 2.Students who do not present in	on of audit programs Non-test form; Set up a sum mary Indicators Accuracy explains how to edit sales and receiving cycles: Transacti on substanti ve control and testing Non-test form; Set up a sum
3	Students are able to explain sampling audits for control	Sampling audits for control testing and substantive	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. Lectures are conducted with discussion methods and tutorials.	make a summary of the material. 3. Other students responded 1.In groups students make power points to	Accuracy describes Sampling audits for control testing and

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	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	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; • Set up a sum mary	
4.	Students are able to explain the	Completion of sales and receipt cycle	comment on the presentations and discussions that have been done. Lectures are conducted with	Students are required to have the	Completion of	
	completion of the sales and acceptance cycle testing: trade receivables.	testing: Trade receivables.	discussion methods and tutorials. Students are required to present the lecture material from the main textbook set within 45 minutes. After a 15-minutes	main book material in the form of e book, to be used as material to make a summary	testing: trade receivables. Non-test	
			minute discussion, other students were asked to respond. At the end			

5	able explain sampling audits detailed balance testing.	are to	Sampling audit for detailed balance testing.	(90 minutes) the lecturer will explain the lecture materials and at the same time comment on the presentations and discussions that have been done. 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 lecture materials and at the same time comment on the presentations and discussions that have been done.	1.In groups students make power points 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; Set up a sum mary	
6	Students able	are to	Auditing the acquisition	Lectures are conducted	1.In groups	Accuracy explains about	10

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	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	students make power points 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; Set up a sum mary	
	Cycle.		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	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	form; • Set up a sum	
7	Students are able to explain the	Completion of acquisition	discussions that have been done. Lectures are conducted with	1.In groups students	Accuracy describes completion of	
	Completion of acquisition and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.	and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.	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,	make power points to be presented, the materials from the text book and PSAK relevant, and other references. 2.Students who do not present in	acquisition and payment cycle testing: Verify specific accounts (fixed assets, prepaid expenses, accrued liabilities, and expense and revenue accounts.	

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8	Students are	Inventory	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.	groups are required to make a summary of the material. 3. Other students responded	Accuracy	
	able to explain the Audit of inventory cycles and warehousing.	and warehousing cycle audits.	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	groups students make power points 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	explains about auidt cycles of inventory and warehousing. Non-test form; • Set up a sum mary	

			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 power points 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;
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 power points 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; Set up a sum mary

I				within 15	and other		
				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.	and other references. 2.Students who do not present in groups are required to make a summary of the material. 3. Other students responded		
	11	Students are able to explain audits of cash and financial instruments	Audit of cash and financial instruments	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 lecture will explain the lecture materials and at the same time	1.In groups students make power points 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 explained about Cash Audit and Financial Instruments Non-test form;	

			comment on the presentations and discussions that have been done.			
	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 power points 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; • Set up a sum mary	
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 power points to be presented, the	Accuracy explains about the professional non-insurance services of public accountants	

Language of instruction	Bahasa	Indonesia			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.	mater from text and F releva and refere 2.Stuc who c preses group requii make summ of mater 3. stude respo	the book PSAK ant, other ences. dents do not in in as are red to a nary the ital. Other ints	Non-tes form;	Set up a sum mary	
		4.64								
Assessment methods and criteria	Shape	nent Strategy		Inst	ruments		Frequ	uency	Weigh	nt (%)
	Presen	tations and Discu	issions	Afek	ssi Assessment F	orm	10		15	
	Quiz			Quiz	Questions		6		15	
	Midter	Midterm Exam		Written Exam Questions		ions	ons 1		30	
	Final I	Final Exam		Written Exam Questions		ions	ons 1		30	
	assignment			Prac	tice Questions		12		10	
	Total			•					100	
									1	

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%).

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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)	 Dr. Efa Yonnedi, SE, MPPM, Ak 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 go relation to the management of state finances, to Government, especially in Regional Government, cycle in Regional Apparatus Work Units (SKI) Regional Financial Management Units (SKP) financial reports. This course will also discuss accounts in the Government's financial statem liabilities, equity, income, expenditure, financial	the accounting tents, starting f PD), the accound (AD), drafting L is the accountinuents, ranging f	cycle in the from the accounting inting cycle in cocal Government g treatment of from assets,		
Recommended or required reading and other learning resources/tools	 Abdul Halim. 2004. Akuntansi Sektor Publik. Jakarta: Penerbit Salemba Empat Indra Bastian. 2001. Akuntansi Sektor Publik Keuangan Daerah. Jogjakarta: BPFE Mardiasmo.2002. Akuntansi Sektor Publik, Jogjakarta: Penerbit Andi Government Regulation No. 71 of 2010 concerning Standar Akuntansi Pemerintahan Minister of Home Affairs Regulation No. 64 years 2013 concerning Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pemerintah Daerah 				
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	No. Assestment Criteria	Score (%)			
	1. Result assessment				
	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			



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)	 Dr. Rita Rahayu, SE., M.Si., Ak., CA Drs. Jonhar, MS., Ak., CA Warnida, SE., MM., Ak., CA Husna Roza, SE., M.Comm., Ak., CA Nini Syofriyeni, SE., M.Si., Ak., CA Denny Yohana, SE., M.Si., Ak., CA
Learning outcomes of the course unit	 Students are able to explain various financial reporting fraud and ethical standards in the presentation of financial statements 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 Students are able to independently record various transactions that occur in the federation and present the federal financial statements Students are able to explain the economic motivation of consignment sales Students are able to independently record consignment sales transactions and present and disclose them in financial statements. 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 Students are able to explain the principles of recognition and measurement, record recording, reporting, and disclosure of business combination transactions

Mode of delivery (face-to-face, distance learning)	 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 (venturers) 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 Distance Learning
Prerequisites and co-requisites (if applicable)	Intermediate Financial Accounting 2
Course content	 Partnership Consignment Business Combination Joint Venture Consolidated Financial Statement Equity Securities Investment Accounting Consolidated Financial Statements After Business Combination Data
Recommended or required reading and other learning resources/tools	 Main: Larsen, John E (2003), Modern Advanced Accounting, McGraw-Hill, Ninth Edition (L) Beam, et al (2012), Advanced Accounting, Eleventh Edition, Pearson Education, Inc. (B) Hoyle Joe B, Thomas S Schaefer, and Timothy S Doupnik (2015), Advanced Accounting, Twelfth Editon, McGraw-Hill Education. (HTT)
	Secondary: 1. The Institute of Chartered Accountants of India (2006), Advanced Accounting: Professional Competence Course Study Materials, Volume II. 2. Herring, Hartwell C (2003), Business Combinations & International Accounting, Thomson, 1 Ed, South-Western 3. McGladrey (2012), A Guide to Accounting For Business Combinations, 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	

 $[\]odot$ FIBAA – December 2020



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)	 Indah Permata Suryani Se, M.Sc Drs. Jonhar, MS., Ak., CA Husna Roza, SE., M.Comm., Ak., CA Nini Syofriyeni, SE., M.Si., Ak., CA Denny Yohana, SE., M.Si., Ak., CA
Learning outcomes of the course unit	 Able to prepare consolidated financial statements of an entity which has domestic subsidiary Able to prepare consolidated financial statement of an entity which has foreign subsidiary 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)

Recommended or required reading and other learning resources/tools	 Consolidation Ownership Issues Additional Consolidation Reporting Issues Multinational Accounting: Foreign Currency Transactions and Financial Instrument Multinational Accounting: Issues in Financial Reporting and Translation of Foreig Entity Statements Partnership: Formation, operation and Changes in Membership Main: Theodore E. Christensen, D. M. (2016). Advanced Financial Accounting (Eleventh Edition). New York: McGraw-Hill Education. Secondary: Modern Advanced Accounting (Tenth Edition) by John E Larsen, Mc Graw Hill, 2003 Beams, Floyd, et. Al, Advanced Accounting, 10th Edition, Prentice Hall, 2009 Advance Accounting, 5th edition, Allan R Drebin, South Western Publishing Co Indonesian Accountants Association, Financial Accounting Standards, 2015 											
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	p owne rship.									
1 1.	Able to solve cases in partn ershi p opera tion, distri butio n of profit and loss, also chan ges in partn ershi p intere st	Review and Evaluatio n	Case Study: P15.1 5 P15.1			Learning Video	Discus sion in LMS- ilearn /Whats app group (100 minute s)	l	ha ter 5	
1 2.	Able to expla in terms assoc iated with partn ershi p liqui datio ns. Able to make calcu lation s relate d to lump -sum partn	Accuracy in explaining terms associated with partnershi p liquidatio ns. Accuracy in making calculatio ns related to lump- sum partnershi p liquidatio ns and instalment partnershi p liquidatio ns.	Case Study: C16.5 C16.2 Home Work: P16.1 6 P		Group Presenta tion (20 Minutes)	Learning Video https://storage.go ogleapis.com/afa- material/12e/revise d/16.820/presentat ion html5.html https://storage.goo gleapis.com/afa- material/12e/revise d/1613/presentatio n_html5.html	Discus sion in LMS- ilearn /Whats app group (100 minute s)	pt 10 C st se P no hi	hri en art ers p iqu	

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	1 3	to discu ss and solve cases in acco untin g for partn ershi p liqui datio n	and Evaluatio n	Case Study : C 16.3 C 16.15 C 16. 17		ve assessm ent (Quiz)	Learning Video	sion in LMS- ilearn /Whats app group (100 minute s)	pter 16 Chri sten sen Part ners hip Liqu idati on	
	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)		
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Language of instruction	English
Assessment methods and	
criteria	

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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)	 Dr. Suhairi, M.Si, Ak Dr. Yulia Hendri Yeni, MT, Ak Drs. Riwayadi, MBA, Ak Dra. Sri Dewi Edmawati, M.Si, Ak Drs. A. Rizal Putra, M.Si, Ak 		
Learning outcomes of the course unit	 Students are able to explain the concept of management control system Students are able to explain the management control structure Students are able to explain the management control process Students are able to explain performance measurement with Balance Scorcard 		
Mode of delivery (face-to-face, distance learning)	Distance Learning		
Prerequisites and co-requisites (if applicable)	 Management Accounting Financial Management 2 		

Course content	Basic Concept of Management Control System; mananature, type of control Management Control Structure; accountability centers fanagement Control Process; strategic planing, budgeting, measurement and Balance Scorcard compensation	s, transfer pricing
Recommended or required reading and other learning resources/tools Planned learning activities and teaching methods	 Anthony. Robert N. & Vijay Govindarajan (AG), Management C System, 11 th Edition, Mc Graw-Hill, Boston, 2005. Kaplan Robert S. & David P. Norton (KN), Balanced Scorecard, Translating Strategy Into Action, Harvard Business School Press, Kaplan Robert S. & David P. Norton (KN), The Strategy Focused Organization, How Balanced Scorecard Companies Thrive In The Business Environment, Harvard Business School Press 2001. Merchant A. Kenneth, and Wim A. Van de Stede (KW), Managen Control System Performance Management, Evaluation and Incention England: Prentice Hall. Inc. 2003 Secondary: Mulyadi & Johny Setyawan (MJ), Sistem Perencanaan dan Penge Manajemen, Edisi 2, Penerbit Salemba Empat, Jakarta, 2001. Mulyadi, Balanced Scorecard, Penerbit Salemba Empat, Jakarta, 2001. 	
Language of instruction	Indonesian and English	
Assessment methods and criteria	Criteria of assessment	
	Criteria (Indicator) Assessment	WeightIng (%)
	-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
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	
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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
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
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
Performance measurement concept	
2. Weaknesses in measuring financial performance	
Non-test form;	
non-test ivim,	

-	
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
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

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

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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	 Contribute to improving the quality of life of society, nation, state, and civilizational progress based on Pancasila Show a responsible attitude to work in their areas of expertise independently Internalize the principles of organizational ethics, business ethics and the profession of accountant 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. Mastering procedural techniques, principles, and knowledge about the use of information technology Mastering the concepts and principles of the organization Mastering the concepts and principles of internal control 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 Able to maintain and develop a network of work with advisers, colleagues, colleagues both inside and outside the institution 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	Main: Rainer, K. R and Watson, H. 2012. Management Information Systems: Moving Business Forward. John Wiley & Sons. Inc
	 Secondary: Raymond McLeod, Jr. and George Schell. 2007. Management Information Systems 10/E. Pearson International. Laudon, Kenneth C and Laudon, Jane P (2005): Management Information Systems, Managing Digital Firm, 9th edition (Prentice Hall, 2005). O'Brien, James A: (2000) Introduction to Information Systems – Essentials for the Internetworked Enterprise (McGraw-Hill).
Planned learning activities and teaching methods	Hardware: 1. Notebook PC 2. LCD Projector 3. White board Software: 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)

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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/tri mester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	 Syahril Ali Efa Yonnedi Nini Syofriyeni, SE., M.Si., Ak., CA Verni Juita

Learning	1.		•	to explain the c	oncept of manage	ement performance ch	necks in				
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unit		rofession		1010 01 444011015	us u proressionur						
	3.	5 T									
	organı 4.	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									
	-					ves and goals of the co					
	as a w	hole.									
Mode of	Dista	nce Learning									
delivery (face-to-											
face,											
distance											
learning)											
Prerequisite	Audit	ing 1 (Prerequis	sites)								
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requisites (if											
applicable)											
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content	2. 3.		of Internal Auditing trol Framework: Th			dy of Knowledge					
	4.		ement: COSO Enter								
	5.		Effective Internal A								
	6. 7.		the Professional P ms &Establishing t								
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	9.	Internal Audi	it Key Competence	S							
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		s know	delivery of	Lectures and	Students	Indicators					
		what	the syllabus,	discussions,	become aware	Accuracy explains what will					
		material	ushering in		of the role and	Capianis what will					

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			s will be	the duties	TM:	responsibilitie	be learned in this
			discusse	and	1x(3x50")	s of the	course
			d, the	responsibili		internal	Accuracy
			purpose	ties of the	Task 1:	auditor	explains what
			of	wider	Create a	profession in	competencies
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				division of			
				groups of up			
			~ -	to 3 people.	_	~ .	
	2	1.	Students	Submission	Presentation	Students seek	
			know the	of internal	s from	information	• Accuracy
			history of	auditing	students	from a variety	explains the
			internal	understandi	(TM: 1x	of sources	internal
		2	auditing	ng, history	(1x50 min)	(especially the	auditing
		2.	Students	of the	T4 4	main text	
			know the	emergence	Lectures and discussions	book).	explains the
			whole picture of	of internal auditing,	(TM: 1x	Students become	history and
			the	aspects of	(2x50 min)	acquainted	background of internal
			Internal	the internal	(2x30 IIIII)	acquainted	audits
			Auditing	auditing	Task 2:	understand the	Accuracy
			professio	profession,	Create a	profession of	explains all
			n	the	summary of	Internal	aspects of the
		3.	Students	understandi	the Internal	auditing, kno	internal
		١.	know the	ng and	Control	w the history	auditing
			main	knowledge	Framework:	and	profession
			knowled	required for	The COSO	background of	Accuracy
			ge	internal	Standards	internal audit	explains
			required	auditors in		and the	what
			by	order to		expansion of	understandin
			modern	provide		the role of	g and
			internal	value added		internal	knowledge is
			auditors	to the role		auditors in	required by
			today	of internal		modern	internal
				auditors, as		organizations	auditors
				well as		today	today
				convey			Non-test form;
				what is			 Summar
				needed by			y of text
				the internal			book
				auditor			material
				today in			S
				order for the			presentat
				role to run			ion
				better			

3	2.	Students know the importan ce of effective Internal Control and the backgrou nd of Internal Control Standard s Students know about the Treadwa y Commiss ion and	Reference: RM Ch 1 and 2 Submission of material on the importance of effective Internal Control and about the background of the establishme nt of Internal Control Standards. Explaining the events behind it to the Trade way Commissio	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 3: Create a summary about Risk Managemen t: COSO ERM	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	Active audience in the classroo m Indicators: Accuracy explains the importance of effective Internal Control Accuracy explains the background of Standard Internal Control Accuracy explains the background of Standard Internal Control Accuracy explained Non-test form; Summar y of text book material s
	2.	backgrou nd of Internal Control Standard s Students know about the Treadwa y Commiss	background of the establishme nt of Internal Control Standards. Explaining the events behind it to the Trade way	(TM: 1x (2x50 min) Task 3: Create a summary about Risk Managemen t: COSO	the establishment of Internal Control Standards. Students know what events are behind the emergence of the Treadway Commission that will give	explains the background of Standard Internal Control • Accuracy explained Non-test form; • Summar y of text book material
4	2.	Students know the need to identify all business risks Students know the framewo rk to help compani es define risk consisten tly Students know the fundame	Delivery of the need for risk identificatio n, framework to help companies define risks consistently, Fundament al Risk Manageme nt, as well as corporate risk: COSO ERM	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 4: Create a summary of Performing Effective Internal Audits	Students become aware of the need to identify business risks, define risks consistently, fundamental risk management, and COSO ERM risk management	Indicators: Accuracy explains the need to identify all business risks Accuracy explains the framework for defining risk consistently Accuracy explains fundamental risk management

	ntal risk manage ment 4. Students know the company 's risk manage ment: COSO ERM	Reference: RM Chapter 6			Accuracy explains COSO ERM Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
5	1. Students know to do internal audit planning 2. Students know to conduct preparato ry activities , start internal audits, develop and prepare audit programs 3. Students know how to carry out internal audits and package internal audit field assignme nts	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 Reference: RM Chapter 7	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 5: Create a summary of the Standards for the Professional Practice of Internal Auditing	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	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m

6	2.	Students know the Standard s for The Practice of Internal Audit Professio n Students know the contents of the Code of Conduct: IIA and ICASA	Internal Audit Professiona 1 Standards, IIA and ICASA standards	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 6: Create a Summary of audit programs & establishing the Audit Universe	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	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
7	2.	Students know the scope and purpose of internal audit Students know to assess the capacity and objective s of internal audits with limited resources and audit time Students know to create	Scope and objectives of internal audit, assessing the capacity and objectives of internal audit, limited resources and audit time, audit program to be implemente d by internal auditors Reference: RM Chapter 10	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 7: Create a summary of the Internal Audit Charters and Building the Internal Audit Function	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.	Indicators: 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 assess the capacity and objectives of internal audit Accuracy explains resource limitations and audit time Accuracy explains how to create an audit program Non-test form;

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8 d :	audit programs				 Summar y of text book material s presentat ion Active audience in the classroo m
 1. 2. 3. 5. 	know how to build an internal audit function Students know audit charters: manage ment authoritie s and audit committe es Students know to build internal audit staff and organizat ion approach of internal audit departme nt Students know internal audit grocedur es and policies	Build internal audit functions, charter audits: managemen t authority and audit committee, build internal audit staff, internal audit department organizatio n approach, internal audit policy procedures, develop profession by building strong internal audit function Reference: RM Chapter 12	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 8: Create a Summary of Internal Audit Key Competence s	1. Stud ents become aware of building internal audit functions, charter audits: manageme nt authorities and audit committee s, building internal audit staff and internal audit departmen t organizati ons, internal audit procedures and policies, how to build a strong internal audit function	Indicators: Accuracy explains how to build internal audit functions Accuracy of explaining charter audits: management authorities and audit committees Accuracy explains staff building and organizationa l 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 Non-test form; Summar y of text book material s

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professio ns: building strong internal audit functions				 presentat ion Active audience in the classroo m
1. Students know the importan ce of key compete ncies of internal audit 2. Students know their expertise in interview ing internal auditors 3. Students know the internal auditor skills in analytica l, analysis and testing, documen tation of audit results, communi cation and internal audit 4. Students know to provide recomme ndations and corrective actions	Key competenci es of internal audit, interview skills of internal auditors, analytical skills, analysis and testing skills, documentat ion skills, communica tion skills, negotiation skills and recommend ations and corrections Reference: RM Chapter 13	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 9: Create a summary of Planning & Performin g Internal Audit	Students become aware of the key competencies that internal auditors must have, expertise in interviewing, in analytical, analysis and testing, documentatio n of results, communicatio n and providing recommendati ons and corrective actions to the auditee	Indicators:

11	2.	Students know to understa nd the environm ent and documen tation of internal control Students know to carry out proper internal audit procedur es Students know to pack and carry out internal audits	Internal audit environmen t, internal control environmen t documentat ion, proper implementa tion of internal audit procedures, wrapping up internal audit, and implementa tion of internal audit, and implementa tion of internal audit	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 10: Create a Summary of Documentin g Results through Process Modelling & Workpape rs	Students become aware of understanding the environment and documenting the internal control environment, carrying out appropriate audit procedures, and carrying out internal audits	Indicators: • Accuracy of explaining the internal control environment and its documentatio n • Accuracy of explaining proper internal audit procedures • Accuracy explains how to package and carry out internal audits Non-test form; • Summar y of text book material s • presentat ion • Active audience in the classroo m
12	 2. 3. 	Students know the need for internal audit documen tation Students know the process model for internal auditors Students know the importan ce of documen tation	Internal audit documentat ion needs, process modeling for internal auditors, internal audit work papers, the importance of internal audit documentat ion Reference: RM Chapter 16	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 11: Create a summary of the Reporting Internal Audit Results	Students become aware of the need and importance of internal audit documentatio n, the process model for internal auditors in their audits	Indicators: • Accuracy explains the need and importance of documentatio n of audit results • Accuracy of explaining process models for internal auditors Non-test form; • Summar y of text book

					material s • presentat ion • Active audience in the classroo m
13	1. Students know the purpose and type of internal audit report 2. Students know the form of audit report publishe d 3. Students know the internal audit reporting cycle 4. Students know how to communi cate effective internal audits	Objectives and types of internal audit reports, published audit reports, internal audit reporting cycles, effective internal audit communica tions, audit reports and understandi ng of internal auditing Reference: RM Chapter 17	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 12: Create a summary of the Ethic &Whistlebl ower Program	Students become aware of the purpose, type, form of audit report, reporting cycle and how to report the audit results	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
14	1. Students know the ethics, complian ce and manage ment of	Ethics, compliance, and managemen t of the company, corporate	Presentations from students (TM: 1x (1x50 min) Lectures and discussions	codes of conduct,	Indicators: • Accuracy to explain the ethics, compliance and management

	T	T	7		
	the company 2. Students know the company 's code of conduct, whistlebl ower and hotline functions 3. Students know auditing the ethical functions of the company	hotline functions, auditing the ethical functions of the company Reference: RM Chapter 24	(TM: 1x (2x50 min) Task 13: Create a summary of Fraud Detection & Prevention	functions and how to audit them	of the company Accuracy explains the code of conduct, whistleblowe r and corporate hotline functions Accuracy explains how to audit the ethical functions of the company Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
15	1. Students know to understa nd fraud 2. Students know red flag: fraud detection for internal auditors 3. Students know the role of public accounting in detecting fraud 4. Students know IIA standards for detecting detecting for detecting fraud	red flag: fraud detection for internal auditors, public accounting role to detect and investigate fraud, fraud investigatio n for internal auditors, information technology fraud prevention process, fraud detection	Presentations from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min)	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	Indicators: Accuracy explained Accuracy explained Accuracy explained Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m

	and	Reference:		
	investiga	RM Chapter		
	ting	25		
	fraud			
	5. Students			
	know to			
	conduct			
	fraud			
	investiga			
	tions by			
	internal			
	auditors			
	6. Students			
	know			
	informati			
	on			
	technolo			
	gy for			
	fraud			
	preventio			
	n and			
	fraud			
	detection			
1.0	process			
16	al test			

Language of English instruction

Assessment

Rules of Lectures

methods and criteria

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-toface. 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:

- 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.
- During lectures do not activate the mobile phone.
- Permission to leave the study room is only granted once for a maximum time of 10 minutes.

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.

Plagiarism and Cheating

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.

Student Assignments

In groups students are given the task of making a summary of lecture materials in the form of power points 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.

- 2. Students who do not present in groups are required to make a summary of the lecture materials in accordance with the topic of lecture from the main references and other relevant sources. Summaries are typed with manual typewriters, or handwritten on double folio paper, and are not allowed to copy other group summaries. A summary is given at the beginning of each meeting.
- 3. Give feedback in class discussions to groups presenting lecture materials.

Valuation

- 1. Presentation 15%
- 2. Class discussion 10%
- 3. Summary of lecture materials and assignments 10%
- 4. Midterm exams 30%
- 5. Final exam semester 35%

 $\hbox{@ FIBAA-December 2020}\\$



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/tri mester when the course unit is delivered	6 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	 Syahril Ali Efa Yonnedi Nini Syofriyeni, SE., M.Si., Ak., CA Verni Juita

Learning	1.		•	to explain the c	oncept of manage	ement performance ch	necks in			
outcomes of the course	variou 2.	s fields in the co		role of auditors	as a professional	and understand the e	thics of			
unit		rofession	able to discuss the	role of additors	as a professionar	and understand the c	unes or			
	3.	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.	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		nce Learning								
delivery										
(face-to- face,										
distance										
learning)										
Prerequisite s and co-	Audit	ing 1 (Prerequis	sites)							
requisites										
(if										
applicable)										
Course	1.	Introduction	of Performance Au	ıdit						
content	2.		of Internal Auditing		dit's Common Bo	dy of Knowledge				
	3.	Internal Cont	rol Framework: Th	e COSO Standa	rd					
	4.		ment: COSO Enter		agement					
	5. 6.		Effective Internal A the Professional P		al Auditing					
	7.		ms &Establishing t							
	8.	Internal Audi	it Charters and Buil	ding the Interna						
	9.		it Key Competence							
			Performing Internates Results through P		and Worknapers	,				
			ternal Audit Results		g and workpapers	,				
	13	3. Ethics and W	histleblower Progr							
-			ion and Prevention							
Recommen ded or	Main:		rink's Modern Inter	nal Auditing A	Common Rody o	f Knowledge" Sevent	th			
required			Sons, Inc., 2009. (Common Body o	r Knowledge Beven	.11			
reading and		•	, , ,	,						
other	Addit		1 4 1'- 7266' '			0.0				
learning resources/to	David	Coderre, "Inter	nal Audit Efficienc	y through auton	nation", John Wile	ey &Sons, Inc.				
ols										
Planned										
learning	Wee	Expected	Study	Learning	Student	Assessment	Ratin			
activities	k	final	Materials	Methods and	Learning	Criteria	g			
and teaching		capability	(Teaching Materials)	Time Allocation	Experience	(Indicator)	Weig ht			
methods			And References	1110041011			(%)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
	1	1. Student	The	Lectures and	Christian	Indicators				
		s know what	delivery of the syllabus,	discussions,	Students become aware	Accuracy				
		material	ushering in		of the role and	explains what will				
L			6							

		1	1		1	Γ	1 1
			s will be	the duties	TM:	responsibilitie	be learned in this
			discusse	and	1x(3x50")	s of the	course
			d, the	responsibili		internal	Accuracy
			purpose	ties of the	Task 1:	auditor	explains what
			of	wider	Create a	profession in	competencies
			studyin	internal	summary of	modern	they gain after
			g this	auditor	"foundation	organizations	studying
			course	profession	of Internal	today	
			and the	in today's	Auditing		
			compete	modern	and Internal		
			ncies	organizatio	Audit,s		
			they get	n.	Common		
			after	Explaining	Body		
			studyin	the tasks	ofKnowledg		
			g the	they have to	e"		
			course	do and the			
				division of			
				groups of up			
			~ -	to 3 people.	_	~ .	
	2	1.	Students	Submission	Presentation	Students seek	
			know the	of internal	s from	information	• Accuracy
			history of	auditing	students	from a variety	explains the
			internal	understandi	(TM: 1x	of sources	internal
		2	auditing	ng, history	(1x50 min)	(especially the	auditing
		2.	Students	of the	T4 4	main text	
			know the	emergence	Lectures and discussions	book).	explains the
			whole picture of	of internal auditing,	(TM: 1x	Students become	history and
			the	aspects of	(2x50 min)	acquainted	background of internal
			Internal	the internal	(2x30 IIIII)	acquainted	audits
			Auditing	auditing	Task 2:	understand the	Accuracy
			professio	profession,	Create a	profession of	explains all
			n	the	summary of	Internal	aspects of the
		3.	Students	understandi	the Internal	auditing, kno	internal
		١.	know the	ng and	Control	w the history	auditing
			main	knowledge	Framework:	and	profession
			knowled	required for	The COSO	background of	Accuracy
			ge	internal	Standards	internal audit	explains
			required	auditors in		and the	what
			by	order to		expansion of	understandin
			modern	provide		the role of	g and
			internal	value added		internal	knowledge is
			auditors	to the role		auditors in	required by
			today	of internal		modern	internal
				auditors, as		organizations	auditors
				well as		today	today
				convey			Non-test form;
				what is			 Summar
				needed by			y of text
				the internal			book
				auditor			material
				today in			S
				order for the			presentat
				role to run			ion
				better			

П		_			T	T	J 17
				Reference:			• Active
				RM Ch 1			audience
				and 2			in the
							classroo
							m
	3	1.	Students	Submission	Presentation	Students know	Indicators:
			know the	of material	s from	the	 Accuracy
			importan	on the	students	importance of	explains the
			ce of	importance	(TM: 1x	effective	importance
			effective	of effective	(1x50 min)	Internal	of effective
			Internal	Internal		Control and	Internal
			Control	Control and	Lectures and	the	Control
			and the	about the	discussions	background of	 Accuracy
			backgrou	background	(TM: 1x	the	explains the
			nd of	of the	(2x50 min)	establishment	background
			Internal	establishme		of Internal	of Standard
			Control	nt of	Task 3:	Control	Internal
			Standard	Internal	Create a	Standards.	Control
			S	Control	summary	Students know	 Accuracy
		2.	Students	Standards.	about Risk	what events	explained
			know	Explaining	Managemen	are behind the	Non-test form;
			about the	the events	t: COSO	emergence of	 Summar
			Treadwa	behind it to	ERM	the Treadway	y of text
			У	the Trade		Commission	book
			Commiss	way		that will give	material
			ion and	Commissio		birth to the	S
			the	n. Explains		Internal	presentat
			COSO	also the		Control	ion
			Internal	shape of the		COSO	• Active
			Control	Internal		framework	audience
			framewo	Control			in the
			rk	framework			classroo
				according to			m
				COSO			
				Reference:			
				RM Chapter			
				3			
	4	1.	Students	Delivery of	Presentation	Students	Indicators:
			know the	the need for	s from	become aware	Accuracy
			need to	risk	students	of the need to	explains the
			identify	identificatio	(TM: 1x	identify	need to
			all	n,	(1x50 min)	business risks,	identify all
			business	framework		define risks	business
			risks	to help	Lectures and	consistently,	risks
		2.	Students	companies	discussions	fundamental	Accuracy
			know the	define risks	(TM: 1x	risk	explains the
			framewo	consistently	(2x50 min)	management,	framework
			rk to help	,		and COSO	for defining
			compani	Fundament	Task 4:	ERM risk	risk
			es define	al Risk	Create a	management	consistently
			risk	Manageme	summary of		Accuracy
			consisten	nt, as well	Performing		explains
			tly	as corporate	Effective		fundamental
		3.	Students	risk: COSO	Internal		risk
			know the	ERM	Audits		management
<u> </u>			fundame				
l	-	•					

	ntal risk manage ment 4. Students know the company 's risk manage ment: COSO ERM	Reference: RM Chapter 6			Accuracy explains COSO ERM Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
5	1. Students know to do internal audit planning 2. Students know to conduct preparato ry activities , start internal audits, develop and prepare audit programs 3. Students know how to carry out internal audits and package internal audit field assignme nts	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 Reference: RM Chapter 7	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 5: Create a summary of the Standards for the Professional Practice of Internal Auditing	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	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m

6	2.	Students know the Standard s for The Practice of Internal Audit Professio n Students know the contents of the Code of Conduct: IIA and ICASA	Internal Audit Professiona 1 Standards, IIA and ICASA standards	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 6: Create a Summary of audit programs & establishing the Audit Universe	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	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
7	2.	Students know the scope and purpose of internal audit Students know to assess the capacity and objective s of internal audits with limited resources and audit time Students know to create	Scope and objectives of internal audit, assessing the capacity and objectives of internal audit, limited resources and audit time, audit program to be implemente d by internal auditors Reference: RM Chapter 10	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 7: Create a summary of the Internal Audit Charters and Building the Internal Audit Function	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.	Indicators: 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 assess the capacity and objectives of internal audit Accuracy explains resource limitations and audit time Accuracy explains how to create an audit program Non-test form;

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8 d :	audit programs				 Summar y of text book material s presentat ion Active audience in the classroo m
 1. 2. 3. 5. 	know how to build an internal audit function Students know audit charters: manage ment authoritie s and audit committe es Students know to build internal audit staff and organizat ion approach of internal audit departme nt Students know internal audit grocedur es and policies	Build internal audit functions, charter audits: managemen t authority and audit committee, build internal audit staff, internal audit department organizatio n approach, internal audit policy procedures, develop profession by building strong internal audit function Reference: RM Chapter 12	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 8: Create a Summary of Internal Audit Key Competence s	1. Stud ents become aware of building internal audit functions, charter audits: manageme nt authorities and audit committee s, building internal audit staff and internal audit departmen t organizati ons, internal audit procedures and policies, how to build a strong internal audit function	Indicators: Accuracy explains how to build internal audit functions Accuracy of explaining charter audits: management authorities and audit committees Accuracy explains staff building and organizationa l 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 Non-test form; Summar y of text book material s

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professio ns: building strong internal audit functions				 presentat ion Active audience in the classroo m
1. Students know the importan ce of key compete ncies of internal audit 2. Students know their expertise in interview ing internal auditors 3. Students know the internal auditor skills in analytica l, analysis and testing, documen tation of audit results, communi cation and internal audit 4. Students know to provide recomme ndations and corrective actions	Key competenci es of internal audit, interview skills of internal auditors, analytical skills, analysis and testing skills, documentat ion skills, communica tion skills, negotiation skills and recommend ations and corrections Reference: RM Chapter 13	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 9: Create a summary of Planning &Performin g Internal Audit	Students become aware of the key competencies that internal auditors must have, expertise in interviewing, in analytical, analysis and testing, documentatio n of results, communicatio n and providing recommendati ons and corrective actions to the auditee	Indicators: 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, documentatio n of results and communicati on of audit results Accuracy explains how to provide recommendat ions and corrective actions Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m

11	2.	Students know to understa nd the environm ent and documen tation of internal control Students know to carry out proper internal audit procedur es Students know to pack and carry out internal audits	Internal audit environmen t, internal control environmen t documentat ion, proper implementa tion of internal audit procedures, wrapping up internal audit, and implementa tion of internal audit, and implementa tion of internal audit	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 10: Create a Summary of Documentin g Results through Process Modelling &Workpape rs	Students become aware of understanding the environment and documenting the internal control environment, carrying out appropriate audit procedures, and carrying out internal audits	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
12	2.	Students know the need for internal audit documen tation Students know the process model for internal auditors Students know the importan ce of documen tation	Internal audit documentat ion needs, process modeling for internal auditors, internal audit work papers, the importance of internal audit documentat ion Reference: RM Chapter 16	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 11: Create a summary of the Reporting Internal Audit Results	Students become aware of the need and importance of internal audit documentatio n, the process model for internal auditors in their audits	Indicators: Accuracy explains the need and importance of documentatio n of audit results Accuracy of explaining process models for internal auditors Non-test form; Summar y of text book

					material s • presentat ion • Active audience in the classroo m
13	1. Students know the purpose and type of internal audit report 2. Students know the form of audit report publishe d 3. Students know the internal audit reporting cycle 4. Students know how to communi cate effective internal audits	Objectives and types of internal audit reports, published audit reports, internal audit reporting cycles, effective internal audit communica tions, audit reports and understandi ng of internal auditing Reference: RM Chapter 17	Presentation s from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min) Task 12: Create a summary of the Ethic &Whistlebl ower Program	Students become aware of the purpose, type, form of audit report, reporting cycle and how to report the audit results	Indicators: 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 Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
14	1. Students know the ethics, complian ce and manage ment of	Ethics, compliance, and managemen t of the company, corporate	Presentations from students (TM: 1x (1x50 min) Lectures and discussions	codes of conduct,	Indicators: • Accuracy to explain the ethics, compliance and management

	1		1		, , , , , , , , , , , , , , , , , , ,
	the company 2. Students know the company 's code of conduct, whistlebl ower and hotline functions 3. Students know auditing the ethical functions of the company	whistleblow er and hotline functions, auditing the ethical functions of the company Reference: RM Chapter 24	(TM: 1x (2x50 min) Task 13: Create a summary of Fraud Detection & Prevention	functions and how to audit them	of the company Accuracy explains the code of conduct, whistleblowe r and corporate hotline functions Accuracy explains how to audit the ethical functions of the company Non-test form; Summar y of text book material s presentat ion Active audience in the classroo m
15	1. Students know to understa nd fraud 2. Students know rec flag: fraud detection for internal auditors 3. Students know the role of public accounting ir detecting fraud 4. Students know IIA standards for detecting detecting for detecting for detecting for detecting detecting for detecting for detecting for detecting for detecting for detecting for detecting the standards for detecting the st	red flag: fraud detection for internal auditors, public accounting role to detect and investigate fraud, fraud investigatio n for internal auditors, information technology fraud prevention process, fraud detection	Presentations from students (TM: 1x (1x50 min) Lectures and discussions (TM: 1x (2x50 min)	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	Indicators:

		and	Reference:		
		investiga	RM Chapter		
		ting	25		
		fraud			
		5. Students			
		know to			
		conduct			
		fraud			
		investiga			
		tions by			
		internal auditors			
		know informati			
		on technolo			
		gy for fraud			
		preventio			
		n and			
		fraud			
		detection			
		process			
	16	al test			
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Language of | English instruction

Assessment

Rules of Lectures

methods and criteria

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- Permission to leave the study room is only granted once for a maximum time of 10 minutes.

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- 2. Students who do not present in groups are required to make a summary of the lecture materials in accordance with the topic of lecture from the main references and other relevant sources. Summaries are typed with manual typewriters, or handwritten on double folio paper, and are not allowed to copy other group summaries. A summary is given at the beginning of each meeting.
- 3. Give feedback in class discussions to groups presenting lecture materials.

Valuation

- 1. Presentation 15%
- 2. Class discussion 10%
- 3. Summary of lecture materials and assignments 10%
- 4. Midterm exams 30%
- 5. Final exam semester 35%

 $\hbox{@ FIBAA-December 2020}\\$



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	 Contribute to improving the quality of life of society, nation, state, and civilizational progress based on Pancasila Show a responsible attitude to work in their areas of expertise independently Internalize the principles of organizational ethics, business ethics and the profession of accountant 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. Mastering procedural techniques, principles, and knowledge about the use of information technology Mastering the concepts and principles of the organization Mastering the concepts and principles of internal control 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 Able to maintain and develop a network of work with advisers, colleagues, colleagues both inside and outside the institution 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	Main: Rainer, K. R and Watson, H. 2012. Management Information Systems: Moving Business Forward. John Wiley & Sons. Inc
	 Secondary: Raymond McLeod, Jr. and George Schell. 2007. Management Information Systems 10/E. Pearson International. Laudon, Kenneth C and Laudon, Jane P (2005): Management Information Systems, Managing Digital Firm, 9th edition (Prentice Hall, 2005). O'Brien, James A: (2000) Introduction to Information Systems – Essentials for the Internetworked Enterprise (McGraw-Hill).
Planned learning activities and teaching methods	Hardware: 1. Notebook PC 2. LCD Projector 3. White board Software: 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)

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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	 Students are able to explain the principles and ethics in research Students are able to formulate problems and develop research hypotheses Students are able to explain various research methods Students are able to collect, process data and interpret results logically and systematically 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	 Environmental of International Financial Management Understanding Exchange Rates International Monetary Systems Balance of Payment Analyzing Country Risk Forwards, Futures, and Options Interest Rate Swaps Accounting Exposure Foreign Direct Investment Analyzing Multinational Financial Systems
Recommended or required reading and other learning resources/tools	Main: Shapiro, Alan, C. Multinational Financial Managerment. Latest edition, Wiley and Sons Secondary: 1. Madura, Jeff, International Financial Management, edisi ke-12 2. Hanafi, M, Mamduh, Manajemen Keuangan Internasional. BPFE, Yogyakarta
Planned learning activities and teaching methods	Hardware: LCD & Projector Software: Microsoft office (excel)
Language of instruction	Indonesian and English
Assessment methods and criteria	

 $[\]hbox{@ FIBAA-December 2020}\\$



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/trimest er when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	 Prof. Eddy R.Rasyid, PhD., CA Dr. Rahmat Febrianto, CA Dr. Elvira Luthan, CA
Learning outcomes of the course unit	 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. Mastering how the relationship between principles, concepts and theories in a financial reporting building blocks. 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. Have a working attitude based on the values of transparency, accountability and value of benefits and sacrifices. Have the ability to work in a team that fosters mutual understanding, helping and
	appreciating in completing a task.

	ı							
Mode of delivery (face- to-face, distance learning)	Distance	Learning						
Prerequisites and co-requisites (if applicable)	Advance	Advance Financial Accounting 2 (Prerequisites)						
Course content	2. Constr 3. Conce 4. Incom 5. Reven 6. Assets 7. Fixed	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 Planned learning	Main: 1. Cases, 11	Schroeder, Cla	rk and Cathey, Finan 4. (SCC)		ing Theory and Analy			
activities and teaching methods	Topic s to	Course Learning Achieveme nt History of accounting developmen t & thought	Learning Materials 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.	Learning Method / Time Estimatio n Lectures and discussion s (3 x 50")	Rating Indicators Can explain the accounting thinking underlying accounting practices and how it evolved since before the 1930s, after the financial crisis of 1998-2008,	Source/ Reference 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	
					Dev.elopme	
					nt Of	
					Accounting	
					Theory (full	
					chapter)	
					3. Godfrey,	
					Hodgson,	
					Holmes,	
					Tarca,	
					Accounting	
					Theory 7th	
					edition, 2010,	
					Willey 1	
2	Accounting	This session is to	Lectures	Able to explain	GHTHH 2	
	Theory	study how an	and	by illustrating	GIIIIII 2	
	Constructio	accounting	discussion	certain accounting		
	n	theory is	s (3 x	theories along		
		constructed. Any	50")	with the		
		theory is based		assumptions		
		on certain		underlying the		
		assumptions they		development of		
		rely on.		the theory.		
		Therefore,				
		theories could be classified based				
		on their				
		assumptions,				
		their approaches				
		and based on				
		how they were				
		formulated.				
3	The	The Project to	Lectures	Able to explain	SCC 2: The	
	Conceptual	develop CFA is	and	the argument pros	Pursuit of	
	Framework	an attempt by	discussion	and cons the need	Conceptual	
	of	USA's FASB to	s 2x (3 x	for CF, and the	Framework	
	Accounting	develop concepts useful in guiding	50")	efforts made by	GHTHH 4:	
		userui iii guiding		the profession of	A	

		T					
			the standard		accountants in the	Conceptual	
			setting body		USA in	Framework	
			(which is in US		developing	1989 IASB	
			is FASB) to		CF. Students are	Conceptual	
			establish		also asked to	Framework	
			accounting		know FASB and	2015 (E/D)	
			standards and to		IASB	Conceptual	
			provide a frame		CF. Students are	Framework	
			of reference for		also able to		
			resolving		explain why the		
			accounting		accountant		
			issues.		profession in		
			A very important		Indonesia moved		
			recent		from following		
			development that		FASB CF to		
			the students as		IASB CF.		
			the tomorrow		Students are also		
			accountans have		asked to know the		
			to be aware is on		latest		
			efforts to reform		developments of CF enhancements		
			CF of accounting				
			initiatively done by IFRS to		made by the IASB.		
					IASD.		
			strengthen the governance of				
			financial				
			reporting pasca				
			the 2000's				
			financial crisis.				
	4	Income	This topic is	Lectures	Able to explain:	SCC 5	
		Concepts	concerned on	and	(1) income from	1989 IASB	
		- complete	income reporting	discussion	perspective flow	Conceptual	
			as the primary	s 2x (3 x	versus stocks or	Framework	
			source for	50")	income statement	2015 (E/D)	
			investor decision	,	approach and	Conceptual	
			making. Includi		balance sheet	Framework	
			ng in this topic is		approach, (2) the		
			issues of income		concept of		
			determination		accounting		
			and income		income and		
			recognition.		economic income		
					and the basis of		
					economic theory		
					underlying		
					economic income,		
					(3) matching cost		
					with revenues		
	11				concept and		
1					capital		
					maintenance		
					maintenance concept, and all		
					maintenance concept, and all of inclusive		
					maintenance concept, and all of inclusive income and		
					maintenance concept, and all of inclusive		

5	Revenue	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).	Lectures and discussion s (3 x 50")	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.	SCC 6: Financial Statements I: The Income Statement IAS 1: Presentation of Financial Statements	
0	Revenue	study the nature of revenues its definition, recognition and measurement.	and discussion s 2x (3 x 50")	the principles underlying these revenues including their definitions, recognitions and	1989 IASB Conceptual Framework	

				measurements. T	
				he 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.	
7	Expenses	Here, the nature	Lectures	The same with	
	_	of expenses will	and	understanding of	
		be studied	discussion	revenues is also	
		including its	s (3 x	needed to	
		recognition,	50")	understand	
		measurement,		expenses.	
		and presentation.			
		Issues related to			
		allocation of			
		expenses is to be			
		here also.			
8	Statement	The financial	Lectures	With the use of	SCC 7: The
	of Financial	reporting reform	and	capital	Financial
	Position	introduced by	discussion	maintenance	Statements
	and the	IASB has made	s 2x (3 x	concept of	II: The
	Statement	the	50")	income, SFP	Balance
	of Cash	understanding on		becomes crucial	Sheet and
	Flows.	the reformed		to be understood.	The
		significance of		Students are able	Statement of
		SFP becoming		to explain the	Cash Flows
		crucial. The		importance of this	IAS 1:
		students if they		SFP and methods	Presentation
		want to be the		and techniques of	of Financial
		tomorrow's		measuring and	Statements
		accountans have		reporting assets,	IAS 7:
		to renew their		liabilities and	Statement of
		knowledge on		equities. Student	Cash Flows
		the significance		s should also	
		of the SFP		understand the	
		including the		importance of	
		measurement		statement of cash	
		techniques and		flows and how the	
		the presentation		principle of	
		of assets,		presentation	
		liabilities, and		principles. In this sessi students	
		equity. The students		must also master	
		must also to			
		must also to	<u> </u>	the concept of	

		renew their knowledge on the SCF. The IFRS's standards have		assets, liabilities, and eqiuties.		
		been much reformed in terms of the disclosure requirements of A, L, OE and cash flows.				
9	Working	This section is	Lectures	Can explain the	SCS 8:	
	Capital	about the significance and the meaning of working capital, and the measurement and disclosures of so call current assets and current liabilities. 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	and discussion s (3 x 50")	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.	Working Capital	

П		_		_		2226
	10	Property Plant and Equipment	This is another important section of issues covered in Accounting Theory. Among st 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	Lectures and discussion s 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 discussion s (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 Combinatio ns IAS 28 Accounting for Investment in Associates IAS 32 Financial Instruments: Disclosures and Presentation . IAS 39: Financial Instruments:

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

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<u>Description of Course Unit</u> 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/tri mester when the course unit is delivered	7 th Semester
Number of ECTS credits allocated	4.53 ECTS
Name of lecturer(s)	 Rahmat Kurniawan, SE, MA, Ak, CA, CPAI Drs. Rinaldi Munaf, MM, Ak, CA, CPA
Learning outcomes of	 Students are able to explain the impact of taxation on international business transactions which include money flows, capital flows, goods flows and labor flows Students are able to explain the international tax system

the course unit	 Students are able to explain the principle of taxation jurisdiction Students are able to explain the provisions on foreign sources of income Students are able to explain the taxation on the income of overseas taxpayers in Indonesia Students are able to explain the taxation on foreign income received or earned by domestic
	 taxpayers Students are able to determine international double taxation Students are able to determine the mechanism of international double tax avoidance Students are able to explain the principles of tax treaty 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	1. Impact taxation on international business transactions: - Transnational Trade and Investment Growth - Economic Considerations of International Trade - Taxation Policy - International Taxation System 2. Overview of Indonesia's Income Tax System - Corporate Income Tax - Income Tax BUT - Personal Income Tax 3. Taxation Jurisdiction - Domicile Jurisdiction - Domicile Jurisdiction - Source Jurisdiction - Geographic Scope of Income Taxation - International Dimension of Jurisdictional Application 4. Terms of Income Source - Sources of Income in Taxation Provisions - Terms of Income Source in Article 24 - P3B Aspects - Provisions On Taxation of Foreign Taxpayerseri - Overseas Taxpayers - Overseas Taxpayers - Overseas Taxpayers Conduct Business or Conduct Business Activities with Indonesia - Operating subsidiaries - Voting Procedure - Foreign Business and Activities - Income from Subsidiaries - Dividends, Interest, Rent and Royalties - International Double Tax - Foreign Business and Activities - International Double Tax Definitions - Double Tax Avoidance - Principles of Double Tax Avoidance Agreement(P3B) - Provisions Regarding Domicile

activities and teaching methods	k	Expecte d final capabili ty	(Teaching Materials) And References	Methods and Time Allocation	Experience	Criteria (Indicator)	Weigh t (%)
learning	Wee		Study Materials		tudent Learning	Assessment	Rating
Planned	SCICI	iarre and pop	, aidi di 110103				
			oular articles				
	V 44:	and Regitional:	ulation of the Director	General of Tax	ation related to		
			re regulations include			of the Minister of	of Finance
	1		legislation includes t				
		10. Tax Trea	aty Indonesia with oth				
	و	Occu. 2d O. UN Mod					
	'	Oecd. 20		arrans, ividuel 18	az Convention on III	come and on Cap	ıtaı.
			can Countries. Publisl Committee on Fiscal A			come and on Can	ital
	[]		tagaol. Indonesia's Do			n Asıa Pacific, A	merican
	_	MUC. 20		11 6			
	(6. Anang M	lury Kurniawan. Tax		anding P3B through	a Case Study Ap	proach.
			Parussalam Tax Cente				
V-10	4		am and Danny Septri				
ols			Guidance in an Inter				
resources/to			am, Danny Septriadi			icing: Ideas Strat	egies and
other learning			am, John Hutagaol ar ions. Danny Darussal			xation Concepts a	ıııa
reading and	,		Publisher Salemba Em		adi Internetional Ta-	votion Consents	nd
required			nto Surahmat. Multipl		e Approval (P3B): A	A Review of Indo	nesian
ded or			International Tax (Re				
Recommen	Main		•		.05		
	14.		onal Tax Avoidance (Cases and Tax A	voidance Antidote F	Provisions	
			idance Provisions and				
		- Harmful	Tax Competition				
		- Tax Hea	ven Countries – Finar	ncial Center			
		- Transfer					
	13.		onal Tax Avoidance a	nd Tax Avoidar	nce Prevention Provi	sions	
			onesia - Korea				
			onesia - English onesia - Malaysia				
	12.		onesia – English				
	12.		dity and End of Cons e Discussion	ent			
			tic Officials	ant			
			ion Exchange				
			re of Mutual Consent				
			crimination				
	11.		cial Provisions				
			ce Methods in Some	Indonesian P3B			
			Tax Avoidance Meth		ECD Model		
		- Multiple	Tax Avoidance Meth	ods Based on U	N Model		
	10.	Methods	of Double Tax Avoid	dance in P3B			
			on of Income Tax from	m businesses			
		- Certain I	ncome Terms				
	9.		es of P3B				

(1	(2)	(3)	(4)	(5)	(6)	(7)
	Students are able to explain about Impact taxation on internati onal business transacti ons	Impact taxation on international business transactions: • Transnational Trade and Investment Growth • Economic Considerations of International Trade • Taxation Policy • International Taxation System	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om.	Students seek information from various sources (especially the Internet) about taxation of international business transactions	Indicators	
	Students are able to explain about The Picture of Indonesi a Income Tax System	Overview of Indonesia's Income Tax System Corporate Income Tax Income Tax BUT Personal Income Tax	• Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om.	Students seek information from various sources (especially the Internet) about thein donesian income tax system Students read and study the laws and regulations	Indicators Accuracy explains about theg ambaran Indonesia Income Tax System Non-test form; assignment presentatio n	

			•	Casew ork and cooper ative learnin g are held in the classro om			
3	Students are able to explain about Jurisdict ion of Taxatio n	Taxation Jurisdiction Domicile Jurisdiction Source Jurisdiction Geographic Scope of Income Taxation International Dimension of Jurisdictional Application	•	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om	•	Students se ek information from various sources (especially the Internet) about yurid iksi Students read and study the laws and regulations	Indicators Accuracy explains about Jurisdictio n of Taxation Non-test form; Calculation tasks presentatio n
4	Students are able to explain about the content of income sources	Terms of Income Source Sources of Income in Taxation Provisions Terms of Income Source in Article 24 P3B Aspects	•	Collab orative learnin g is held with focus group discuss ion, home group	•	Students seek information from a variety of sources (especially the Internet) about the Students read and study the	Indicators • Accuracy explains aboutthe determinat ion of the Source of Income Non-test form; • Calculation tasks

			o Co	iscuss on, and lenary iscuss on in the lassro on. Casework and cooper tive earnin are eld in the lassro on in the lastro on in the lastro on in the lastro on i		laws and regulations	•	presentatio n	
5	Students are able to explain about the Jurisdict ion About Tax Evasion Of Foreign Taxpaye rs	Provisions On Taxation of Foreign Taxpayers Overseas Taxpayers Overseas Taxpayers Conduct Business or Conduct Business Activities with Indonesia Operating subsidiaries Voting Procedure	o le g h w fo g d io	Collab rative earnin is eld with ocus roup iscuss on, ome roup iscuss on, and lenary iscuss on in he lassro m. Casew rk and ooper tive earnin are eld in he lassro m	•	Students seek information from various sources (especially the Internet) about the Taxationof Foreign Taxpayerser i Students read and study the laws and regulations	Non•	icators Accuracy explains about theketentua n tentang Foreign Taxpayer Income Taxationeri n-test form; Calculation tasks presentatio n	
6	Students are able to	Provisions On Taxation of Foreign Income	0	Collab rative earnin		Students seek information	Ind •	icators Accuracy explains	

explain about The Taxatio n of Foreign Income from Domesti c Taxpaye rs	from Domestic Taxpayers Foreign Business and Activities Income from Subsidiaries Dividends, Interest, Rent and Royalties	g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. • Casew ork and cooper ative learnin g are held in the classro	from various sources (especially the Internet) about Foreign Income Taxationerif rom Taxpayers I n Negeri Students read and study the laws and regulations	about the ketentuan t entang Foreign Income Taxationeri from Taxpayers In Negeri Non-test form; Calculation tasks presentation
7 Students are able to explain about Internati onal Double Taxatio n	International Double Tax Foreign Business and Activities International Double Tax Definitions Double Tax Avoidance	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are	Students seek information from a variety of sources (especially the Internet) about Internationa I Double Taxation Students read and study the laws and regulations	Indicators • Accuracy explains internation al double taxation Non-test form; • Calculation tasks • presentatio n

			he	ld in		
			th	-		
				assro		
			on	n		
8	N	l Iidterm Examination	(UTS)	1		
9	Students	Principles of		ollab		Indicators
	are able to explain about the Principl es of Double Tax Avoidan ce Agreem ent (P3B)	Double Tax AvoidanceAgreem ent(P3B) • Provisions Regarding Domicile • Imposition of Taxes on Dividends, Interest, Rent and Royalties	lea gi he wi fo gr di: io: an ple di: io: the cla	Id ath cus oup scuss n, ome oup scuss n, d enary scuss n in e e assro	seek information from various sou rces (especially the Internet) on the Principles of Double Tax Avoidance Agreement(P3B) Students read and study the laws and regulations	 Accuracy explains the Principles of Double Tax Avoidance Agreement (P3B) Non-test form; Calculation tasks presentation
10	Students are able	Principles of P3B • Certain	co ati lea g; he the cla on	oper ove arnin are open ld in e e assro n	seek	Indicators • Accuracy
	to explain about the Principl es of P3B	Income Terms Imposition of Income Tax from businesses	lea gi he wi fo gr dia io ho gr dia io	arnin is ld ith cus oup scuss n, ome oup scuss n,	information from a variety of sources (especially the Internet) on the Principlesof P3B	explains the Principleso f P3B Non-test form; Calculation tasks presentatio n

			•	ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om				
11	Students are able to explain about The Method of Double Tax Avoidan ce In P3B	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	•	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om	•	Students seek information from various sou rces (especially the Internet) on Methods of Double Tax Avoidance In P3B Students read and study the laws and regulations	Indicators • Accuracy explains the Method of Double Tax Avoidance in P3B Non-test form; • Calculation tasks • presentatio n	
12	Students are able to explain about the Special Provisio	P3B Special Provisions Non- Discrimination Procedure of Mutual Consent	•	Collab orative learnin g is held with focus group	•	Students seek information from a variety of sources (especially the Internet)	Indicators • Accuracy explained about The Special Provisions of P3B	

ns of P3B	 Information Exchange Diplomatic Officials The Validity and End of Consent 	discuss ion, home group discuss ion, and plenary discuss ion in the classro om. • Casew ork and cooper ative learnin g are held in the classro om	about the P3B Specia 1 Provisions • Students read and study the laws and regulations	Non-test form; Calculation tasks presentatio n
Students are able to solve P3B Cases	P3B Case Discussion P3B Indonesia English P3B Indonesia malaysia P3B Indonesia Korea	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om.	Students seek information from various sou rees (especially the Internet) about P3B Cases Students read and study the laws and regulations	Indicators • Accuracy of resolving P3B Cases Non-test form; • Calculation tasks • presentatio n

	Students are able to explain about Internati onal Tax Avoidan ce and The Antidote to Tax Avoidan ce	International Tax Avoidance and Tax Avoidance Prevention Provisions Transfer Pricing Tax Heaven Countries – Financial Center Harmful Tax Competition Tax Avoidance Provisions and Measures	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper ative learnin g are held in the classro om.	Students seek information from a variety of sources (especially the Internet) on Internationa I Tax Avoidance and The Antidote To Tax Avoidance Provisions Students read and study the laws and regulations	Indicators Accuracy of explaining internation al tax avoidance and tax avoidance prevention provisions Non-test form; Calculation tasks presentatio n
1:	5 Students are able to resolve Internati onal Tax Avoidan ce Cases and Tax Avoidan ce Preventi on Provisio ns	International Tax Avoidance Cases and Tax Avoidance Antidote Provisions	Collab orative learnin g is held with focus group discuss ion, home group discuss ion, and plenary discuss ion in the classro om. Casew ork and cooper	Students seek information from a variety of sources (especially the Internet) on Internationa 1 Tax Avoidance Cases and Tax Avoidance Prevention Provisions Students read and study the laws and regulations	Indicators Accuracy of resolving I nternationa 1 Tax Avoidance Cases and Provisions against Tax Avoidance Non-test form; Calculation tasks presentation

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

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Study Programme: Undergraduate Management

Faculty of Economics Universitas Andalas

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*, 9th 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)

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.

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- 6th level/ First cycle bachelor

E. Year of study when the course unit is delivered (if applicable)

1st year

F. Semester/trimester when the course unit is delivered

1st Semester

G. Mode of delivery (face-to-face, distance learning)

Face-to-face

7. Specific outcomes of instruction

- 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 analize the development of business concept
- Able to clarify the importance of business environmental changing in order to conduct business professionally and ethically

- 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

9. Brief list of topics to be covered

- 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

10. Recommended or required reading and other learning resources/tools

11. Planned learning activities and teaching methods

- Lecture
- Discussion
- Case Study
- Contextual Learning

12. Language of instruction

Bahasa and English

13. Assessment methods and criteria

Exam Paper



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), *Management*, 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-requisites

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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- 6th level/ First cycle bachelor

E. Year of study when the course unit is delivered (if applicable)

1st year

F. Semester/trimester when the course unit is delivered

2nd Semester

G. Mode of delivery (face-to-face, distance learning)

face-to-face

7. Specific outcomes of instruction.

- 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.

- 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

- 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



Study Programme : Undergraduate Management

Faculty of Economics Universitas Andalas

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

- 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

- 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

- 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- 6th level/ First cycle bachelor

E. Year of study when the course unit is delivered (if applicable)

2nd year

F. Semester/trimester when the course unit is delivered

3rd 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.
 - Students are able to understand and explain the understanding of

- management information systems.
- 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 solsusi by using information technology systems.

- 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.

9. Brief list of topics to be covered

- 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

10. Recommended or required reading and other learning resources/tools

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



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

- 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, outhor, and year

- 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)

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.

B. Prerequisiters or co-requisites

- 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- 6th level/ First cycle bachelor

E. Year of study when the course unit is delivered (if applicable)

2nd year

F. Semester/trimester when the course unit is delivered

3rd 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.
 - Be able to analysis of financial statements

- 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.

- 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

- 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

- 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



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

- 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**), *Strategic Management*, 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)

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.

B. Prerequisiters or co-requisites

- 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- 6th level/ First cycle bachelor

E. Year of study when the course unit is delivered (if applicable)

3rd year

F. Semester/trimester when the course unit is delivered

5th 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.

- 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

8. Explicitly indicate which of the student outcomes

- 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.

9. Brief list of topics to be covered

- 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

10. Recommended or required reading and other learning resources/tools

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