

Andalas University

Faculty of Economics

Undergraduate Accounting Study Programs

#### Courses Outline

Course Title:
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Introduction to Accounting I
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Course Code:
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EKA 101
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Semester Credit Units:
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3
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Prerequisite Course:
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None
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Course Description:
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This course provides basic knowledge about accounting, as introduction to learn more about financial accounting and other knowledge related with accounting. This course will discuss accounting in service and merchandise operations.
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Course Title:
Introduction to Business

Course Code:
EKM 101

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course will equip students with the information about the basic knowledge and skills of business functions in the organization which are human resource management, marketing management, production management and financial management. Moreover, this course will also describe about the history, concepts and the theories of management in order to enrich student's knowledge and experience in understanding the environment, challenges and the stakeholders who are involved in the organization activities.</p>

Course Title:
Introduction to Microeconomics

Course Code:
EKO 101

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
This course is designed to develop analysis about market economy function from economic agents involved such as consumers and producers who have authority for pricing and allocating maximum resources.

Course Title:
Mathematical Economics

Course Code:
EKO 102

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>Mathematics Economics aims to introduce mathematical techniques used in analysis of micro and macro economics. This course focuses to function, optimization, variables function, matrix, differential equation and difference equations, constrained optimization and comparative statics. This course will introduce and develop skills and knowledge of students with basic techniques needed in analyzing and solving economics problem optimally such as economic growth, depression, equity accumulation, etc. Mathematics Economics is an important tool to understand macro and micro economic theory. Students are expected to obtain better perspective about mathematics and are able to apply in solving economics problems.</p>

Course Title:
English Grammar and Academic Writing

Course Code:
EKF 101

Semester Credit Units:
2

Prerequisite Course:
None

Course Description:
<p>This course introduces students with grammar for academic writing. It provides a general overview of English grammar that has to be mastered by them in order to express their idea appropriately in term of academic writing. Those areas include use of tenses, complex sentences, modal verb to express levels of certainty and commitment and alternative ways of delivering and communicating written information to highlight the flow of student's argument. Furthermore, students also experience lots of independent writing exercise to help them understand how to practice and apply their grammar in academic writing and how to avoid the same grammar mistakes in the future.</p>

Course Title:
Indonesian

Course Code:
EKU 101

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course helps students to have more understanding about application of Indonesian language in their academic and professional life communication. The contents of this course include the development of Indonesian language, types and function of Indonesian language, the writing principles and objectives, and grammar and theories for academic writing in Indonesian language. Furthermore, this course will discuss the determinants influencing the interest, motives, and approaches for academic writing, especially those aiming for publication. This course will be delivered by using communicative and contextual approaches, such as group discussion, case studies and exercises as well as oral presentation.</p>

Course Title:
Civics Education

Course Code:
EKU 102

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course is designed to strengthen students' nationalism. In this course students will be taught about the importance of democracy, law obedience, respect on diversities in building Indonesia. Students will be helped to understand their part in the future of Indonesia and learn how important are their parts in developing the country.</p>

Course Title:
Religion

Course Code:
EKU 103

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This is the general course aiming to improve student personality. It is a compulsory subject for all students in Andalas University, regardless their program. The religion subject is offered according to the respective student own religion, including Islam, Catholic, Christian, Buddhism, Hindu, and other beliefs. This course discuss the issues related to the meaning and objectives of life, the human and god relationship and human to human relationship and the guidance for living according to the respective religions.</p>



Course Title:
Introduction to Accounting II

Course Code:
EKA 102

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
This course provides basic knowledge about accounting process in manufacturing company. This course also discusses asset accounts to be reported in financial statements.

Course Title:
Introduction to Taxation

Course Code:
EKA 103

Semester Credit Units:
2

Prerequisite Course:
None

Course Description:
<p>This course helps students understand about basic concept, theories and regulations (government policies) of taxation, especially those that have been applied in Indonesia. Some of the areas that will be discussed in this course are general tax provision and law, tax regulation and calculation of tax that are related to The Duty on Land and Building Right Acquisition (BPHTB), stamp duty (Bea Materai) and tax collection by using Distress Warrant (Surat Paksa). In this course, moreover, the students are required to do practical applications of the taxation knowledge that have been previously taught. It will involve lots of practical exercises and cases that could be solved individually or in a group.</p>

Course Title:
Introduction to Management

Course Code:
EKM 102

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course will provide description and explanation about basic management knowledge that focus to four management functions; planning, organizing, directing, and controlling. These functions will be applied in organization or business corporation. After understanding basic management knowledge, students will learn about current management issues and students will understand that management is developing knowledge.</p>

Course Title:
Mathematics for Business and Finance

Course Code:
EKM 103

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course give students the ability to formulate a business phenomenon in mathematical formulations, analyze, predict the impact of policies, and be able to choose the most optimum policy alternatives. Mathematics for business and finance discusses the application basic of math namely function, matrix, linear programming, differential, integral, and finance on various problems in economy and business</p>

Course Title:
Introduction to Macroeconomics

Course Code:
EKO 103

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
This course is designed to develop analysis on community by making decision over alternatives usage of limited resources to obtain prosperity.

Course Title:
Introduction to Business Law

Course Code:
EKF 102

Semester Credit Units:
2

Prerequisite Course:
None

Course Description:
<p>This course aims to give students an understanding of the basic concepts of law in general and the link between legal rules and business aspects. Specifically, an understanding of the basic understanding and concepts of Indonesian law and law, the general principles of civil law, commercial law, the law of engagement, corporate law and other forms of business activity, bankruptcy, expansion of business activities, credit and guarantee binding , capital market law, investment law, the prohibition of monopolistic practices and unfair business competition, the distribution of goods, business licenses and the law of dispute settlement. In the end it is expected that students can anticipate the development of the business world and can analyze business problems related to legal development.</p>

Course Title:
English Communication and Presentation

Course Code:
EKF 103

Semester Credit Units:
2

Prerequisite Course:
None

Course Description:
<p>This course aims to develop student's communication and presentation skills that can support the student basic function in their future career. It consists of theories about how to do formal communication and how to present the idea in business world effectively. Furthermore, it gives examples providing practical approaches to corporate communication. The topics discussed in this course focus on written and oral forms of communication related to issues critical to students of accounting program. Some of those topics, for example, include the principles and key elements of business writing and the effective delivery of oral presentations.</p>

Course Title:
Basic Natural Science (dihapus)

Course Code:
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Semester Credit Units:
[Isikan SKS]

Prerequisite Course:
[Isikan mata kuliah prasyarat]

Course Description:
[Isikan deskripsi mata kuliah sesuai RPS. Beri penjelasan tambahan kalau diperlukan]



Course Title:
Intermediate Financial Accounting I

Course Code:
EKA 201

Semester Credit Units:
3

Prerequisite Course:
Introduction to Accounting II

Course Description:
This course discusses basic concepts of financial statement preparation, accounting standards, types/nature of financial statements, and items or accounts in financial statements. Discussion includes recognition, measurement, recording, presentation, and disclosures of assets accordance to accounting principle.

Course Title:
Cost Accounting

Course Code:
EKA 202

Semester Credit Units:
3

Prerequisite Course:
Introduction to Accounting II

Course Description:
<p>This course describes about concepts, methods, and technique in calculating cost of cost objects with emphasizing on manufacturing firms. Manufacturing firms is chosen as a discussion focus because they are more complicated than merchandising and service firms. By well understanding of product costing in manufacturing firms, students are also expected to be able to develop to calculate the product cost for merchandising and service firms, as well as other cost objects such as activity, customers, suppliers, and others.</p> <p>This course discusses both traditional costing the so-called functional-based costing/FBC and contemporary costing the so-called activity-based costing/ABC. However, discussion is more emphasized on traditional costing. Well understanding of traditional costing will make easier for students to learn the contemporary costing because it is basically a development of traditional costing.</p>

Course Title:
Taxation

Course Code:
EKA 203

Semester Credit Units:
3

Prerequisite Course:
Introduction to Taxation

Course Description:
This course discusses three primary taxes in Indonesia which include: income tax (PPh), value added tax (PPN), and sales tax on luxury goods (PPnBM).

Course Title:
Public Finance

Course Code:
EKA 204

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
This course will provide conceptual learning and technique about how government in central or region manage revenue sources and spending.

Course Title:
Financial Management I

Course Code:
EKM 201

Semester Credit Units:
3

Prerequisite Course:
Introduction to Management

Course Description:
In this course, students will learn basic principle of financial managements and to do so, students are required to understand financial statements. Students also will learn how to perform forecasting, planning, and financial budgeting, calculate cost of capital, and understanding management of current asset.

Course Title:
Entrepreneurship

Course Code:
EKM 202

Semester Credit Units:
3

Prerequisite Course:
Introduction to Management

Course Description:
This course provides students with an understanding of the introduction and core of entrepreneurship, theory, concepts, business management strategies (marketing, production and operations, human resource, and financial management).

Course Title:
Statistics of Economics

Course Code:
EKO 201

Semester Credit Units:
3

Prerequisite Course:
Mathematics for Business and Finance

Course Description:
<p>This course aims to deliver conceptual understanding about statistics and its application in some fields, specially economics. This course focuses to statistical application, therefore students are not obligated with complex mathematics. However, students have to gain understanding in mathematics especially algebra.</p> <p>In learning process, students will be guided in analyzing data with statistical methods. At the end of class, students will be given data that relate to economics application. The important thing in every class in to direct students to make economics interpretation from empirical results.</p> <p>This course tend to focus to statistical application, however this course will also discuss about theory development and statistical methods. It is important for students who are willing to continue to advanced course of statistics.</p>

Course Title:
Intermediate Financial Accounting II

Course Code:
EKA 205

Semester Credit Units:
3

Prerequisite Course:
Intermediate Financial Accounting I

Course Description:
Intermediate Financial Accounting II is advanced course of Intermediate Financial Accounting I. This course will discuss recognition, valuation, and presentation of current and non current liabilities. This course also will discuss accounting for share issuance, treasury shares, and calculate earnings per share. Next part of this course will discuss accounting for income tax, pension, lease, and accounting for changes and error. At the end of course, students will learn statements of cash flow and disclosures of financial statements.



Course Title:
Accounting Information System

Course Code:
EKA 206

Semester Credit Units:
3

Prerequisite Course:
Introduction to Accounting II

Course Description:
<p>This course helps students to understand about operational and financial cycles in merchandise and manufacturing company. By using symbols and flowchart, this course demonstrates them how to describe the flow of information in each cycles that has been learned in previous accounting prerequisite courses. Furthermore, students will learn about documentation techniques, types of input and output documents, risks and threats, and internal control used to protect organization's basic and advanced information system related to the cycles. At the end of the course, students will be introduced to a modern information system that integrate a whole firm's activities, cycles and function, such as Enterprise Resource Planning Systems (ERP).</p>

Course Title:
Management Accounting

Course Code:
EKA 207

Semester Credit Units:
3

Prerequisite Course:
Cost Accounting

Course Description:
<p>This course describes concepts, methods, and techniques of management accounting for costing, planning, control, decision making, and continuous improvement. Changes in management paradigm have changed the approach of management accounting from functional-based management accounting (traditional management accounting) to activity-based management accounting (contemporary management accounting). The former focuses on units in the organization, while the later focuses on company's business process or company's value chains. This course will discuss both traditional and contemporary management accounting.</p>

Course Title:
Advanced Taxation

Course Code:
EKA 208

Semester Credit Units:
3

Prerequisite Course:
Taxation

Course Description:
<p>In this course, the student will learn about specific taxation aspects for the various entities, including: 1) personal income tax; 2) taxes for non-profit organizations; 3) tax for cooperatives; 4) tax for pension fund; 5) tax for venture capital; 6) tax for shipping and aviation industries; 7) tax for mining, oil and gas companies; 8) and other taxes for international institutions which operates in Indonesia. The student will not only learn theoretical aspect of taxations but also the practical application of those specific taxation aspects for the various entities.</p>

Course Title:
Sharia Accounting

Course Code:
EKA 209

Semester Credit Units:
3

Prerequisite Course:
Introduction to Accounting II

Course Description:
<p>This course aims provides understanding to students about accounting based on sharia. The subjects covered include accounting history in Islamic perspective, conceptual framework and accounting treatment of shariah based transactions such as murabaha, mudaraba, musharaka, istisna and other contracts, waqf, zakat, and contemporary issues related to the development of sharia financial institutions. Students are expected to have a different mindset with conventional accounting.</p>

Course Title:
Operation Management

Course Code:
EKM 203

Semester Credit Units:
3

Prerequisite Course:
Introduction to Management

Course Description:
This course is one of business/organization functions. Students will learn about various processed production factors (transformation) to be tangible and intangible output.

Course Title:
Corporate Budgeting

Course Code:
EKM 204

Semester Credit Units:
3

Prerequisite Course:
Cost Accounting

Course Description:
<p>a. In this course, students will learn concept, method, and technique preparation of corporate budgeting. Students are required to be able to prepare budgeting in planning, organizing, controlling, and performance evaluation.</p> <p>b. This course will discuss relationship between business activities, budgeting presentation, and budgeting report analysis in decision making for preparation budgeting for next period.</p> <p>c. This course will also explain ethical issues in budgeting preparation.</p>

Course Title:
Financial Management II

Course Code:
EKM 205

Semester Credit Units:
3

Prerequisite Course:
Financial Management I

Course Description:
In this course, students will learn investment performance by considering external factors and internal factors in investment decision making. Students will also learn how to prepare, assess, analyze the risks and calculate earning from portfolio.

Course Title:
Multivariate Statistics

Course Code:
EKO 202

Semester Credit Units:
3

Prerequisite Course:
Statistics of Economics

Course Description:
<p>This course consists of multivariate statistics method as tool and approach in economic analysis such as correlation analysis, regression analysis, variance analysis, and non-parametrical statistics analysis. Because processing multivariate data is relatively complex, students must use statistical software in processing data.</p>



Course Title:
Auditing I

Course Code:
EKA 301

Semester Credit Units:
3

Prerequisite Course:
Intermediate Financial Accounting II

Course Description:
This course introduces the concept of financial audit. In one semester the topics to be discussed include the introduction of the public accounting profession, professional ethics, and audit process which begin with the planning stage to the preparation of the audit report.

Course Title:
Advanced Financial Accounting I

Course Code:
EKA 302

Semester Credit Units:
3

Prerequisite Course:
Intermediate Financial Accounting II

Course Description:
<p>This course mainly discuss about accounting treatment that includes recognition, measurement, and transaction record until financial statement, especially related to: (1) partnership, (2) consignment, (3) business combination, (4) joint venture, (5) consolidated financial statement at the combination business date, (6) accounting for security and investment, and (7) consolidation financial statement after the business combination date.</p>

Course Title:
Governmental Accounting

Course Code:
EKA 303

Semester Credit Units:
3

Prerequisite Course:
Intermediate Financial Accounting

Course Description:
<p>This course will discuss about introduction to governmental accounting and its relation to the financial state's management, accounting cycle in government, especially for local government, started from regional financial work unit, preparation of financial statement for local government. This course also discuss about accounting treatment for accounts in government's financial statement, started from asset, liability, equity, income, expenditure, finance, transfer, and expense.</p>

Course Title:
System Analysis and Design

Course Code:
EKA 304

Semester Credit Units:
3

Prerequisite Course:
Information Accounting System

Course Description:
<p>This course is designed mainly for accounting students. It gives opportunity for future accountant to be involved in a system development project as a system analyst. The topics discussed include system characteristics, stage of system development life cycle (SDLC), and methodologies and tools used for analysis, design and development of an accounting or financial information systems. At the end of this course, students should be able to do a final group project of developing an information system for small business using a combination of tools and techniques that has been taught.</p>

Course Title:
Tax Accounting

Course Code:
EKA 305

Semester Credit Units:
3

Prerequisite Course:
Taxation

Course Description:
<p>Tax accounting course is the application of both tax and accounting process of bookkeeping. As the application of bookkeeping in taxation, the students will be taught how to identify, record, and report tax-related transactions. The application of this practice demand students to understand the regulatory aspect of taxation in Indonesia and master the accounting business cycle.</p>

Course Title:
Portfolio Theory and Investment Analysis

Course Code:
EKM 301

Semester Credit Units:
3

Prerequisite Course:
Financial Management II

Course Description:
At this course, student learn about doing investigate by consider the external factor and internal factor in taking decision for investment. So that the student know planning, assess, analysis of risk and determine the profit from that portfolio.

Course Title:
Marketing Management

Course Code:
EKM 302

Semester Credit Units:
3

Prerequisite Course:
Introduction to Management

Course Description:
<p>This course is intended to give students an understanding of the definitions, concepts, and marketing tools for the 21th century. Specifically, this course also discusses development of marketing strategies and plan; marketing research and forecasting; value creating, customer satisfaction and loyalty; analysis of consumer and business markets; identification of market segments and targets.</p>

Course Title:
Research Methods

Course Code:
EKF 301

Semester Credit Units:
3

Prerequisite Course:
Multivariate Statistics

Course Description:
<p>This course is designed to introduce scientific methods to investigating or study an issue. This course is a beginner level, so students will learn from the hallmarks of scientific research and building blocks of science in research. In order to understand the building blocks, students will study how to define broad problem area, preliminary data gathering, and problem definition. Later, after learning to build their theoretical background students will be helped to develop the hypothesis. In this course students are then taught to choose the proper research design for their study. In this part, they will study how to operationalize a variable, measure it, and decide which methods is better to collect data needed to answer the research questions. To answer the latter, students will be taught how to sample from a population. In the end of the semester, they will learn how to choose a right testing method and to intepret data collected.</p>



Course Title:
Information Technology and Computer Programming

Course Code:
EKF 302

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course is designed to help students understand the use of general computer applications in supporting accounting activities and being able to apply this knowledge in their accounting tasks. Students are expected to be able to define, analyze, calculate and process financial and non-financial data through Microsoft applications. It involves Microsoft Excel for accounting and simple database with Microsoft Access. In addition, processing database could also link with simple programming language such as visual basic to activate some functions of Microsoft Access such as Form and Query. During the semester, students should complete a major assignment about simple database embedded with simple programming language.</p>

Course Title:
Advanced Financial Accounting II

Course Code:
EKA 306

Semester Credit Units:
3

Prerequisite Course:
Advanced Financial Accounting I

Course Description:
This course is the advanced material of Advanced Financial Accounting 1. Most of this course still discuss related about consolidation financial statement. Moreover, this course also discuss about derivative accounting and hedging, and segment reports and interim financial report.

Course Title:
Auditing II

Course Code:
EKA 307

Semester Credit Units:
3

Prerequisite Course:
Auditing I

Course Description:
This course is a continuation of Auditing 1 which discuss auditing procedures through business cycle approach and prepare the independent auditor opinion and report.

Course Title:
Management Control System

Course Code:
EKA 308

Semester Credit Units:
3

Prerequisite Course:
Management Accounting

Course Description:
<p>This course will discuss how to develop management control systems to direct and motivate business unit's manager or responsibility center's manager in implementing the strategies developed to achieve the company's objectives. Control is conducted by systems using planning systems and organizational structure design. This course also discusses the design of performance evaluation systems using traditional approach and contemporary approach by taking into account the manager behaviour.</p>

Course Code:
Internal Auditing

Course Code:
EKA 309

Semester Credit Units:
3

Prerequisite Course:
Auditing I

Course Description:
<p>This course offers basic and general knowledge of performance management evaluation as internal auditor in all company's functions and departments. These evaluations are required to confirm whether its activities are done effectively and efficiently, in line with its comprehensive objectives. To become a professional internal auditor, students need to learn about internal audit standards, internal control standards and cases, internal audit plan and implementation, audit documentations and workpapers, and internal audit program and reports. At the end of the course, the students will also study a relevant topic on Fraud detection, prevention and whistleblower, which is closely related to the fraud phenomenon in every organization.</p>

Course Title:
Public Finance Auditing

Course Code:
EKA 310

Semester Credit Units:
3

Prerequisite Course:
Auditing I

Course Description:
<p>This course aims to provide an understanding of the state financial audits conducted by government auditor and oversight institutions, and the auditor's picture in ensuring that government financial management meets public expectations. Different concepts, processes, and types of audits with private are discussed in accordance with Indonesian regulations. In particular, the Government Audit Standards become one of the main references in this subject</p>

Course Code:
Sustainability Accounting

Course Code:
EKA 311

Semester Credit Units:
3

Prerequisite Course:
Management Accounting

Course Description:
<p>This course discusses about concept, method, and technique of <i>sustainability accounting</i>, as well as <i>sustainability reporting principles and standards</i>. Sustainability accounting is a new field in the management accounting which is developed to for the contribution of <i>sustainable development</i>, which is defined as the development that meets the needs of the present without compromising the ability of future generations to meet their own needs (The Brundland Report, 1987). Sustainable development covers 3 aspects: economic, environment, and social, which is well known as triple bottom line. Output of sustainability accounting is sustainability report. International standard used for preparing the sustainability report is Global Reporting Initiative (GRI) Standard (will be effective in 2018).</p>

Course Title:
Management Information System

Course Code:
EKM 303

Semester Credit Units:
3

Prerequisite Course:
System Analysis and Design

Course Description:
<p>This course helps students to understand the connection between rapid information technology development and business world. Its development and principal changes affect how organizations run their activities and communicate with their environment. The changes include for instances the implementation of ERP, the application of social computing, etc. Thus, through this course, students will learn about: basic concept and role of information system in business world, Information technology supports competitive advantages, enterprise resource planning (ERP), Enterprise online platform in running their commerce activities (include E-commerce and social commerce), and decision support system. At the end of the course, students will also learn information system (IS) development methods and phases, to help them understand accountant's unique role in this area.</p>



Course Code:
International Financial Management

Course Code:
EKM 304

Semester Credit Units:
3

Prerequisite Course:
Financial Management II

Course Description:
In this course, students learn to do investment with consideration of external factor and internal factor of investment decision making. Moreover, student are able to know how to prepare, assess, analyze the risk and determine profit from portfolio.

Course Title:
Internship and Community Services

Course Code:
EKU 301

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>Internship and Community Services a learning process for undergraduate students developed through community service activities in various aspects of community life. The course aims to develop an academic community and awareness of the real issues facing the community and the sustainable development needed to educate and realize the welfare of society. In addition, Internship and community services are expected to encourage students to become strong personalities, possess noble leadership and personality skills, and can be great when they later enter the community. This course contains a series of interdisciplinary integrative activities strategically packaged to relevant stakeholders. In this case, students are played as problem solvers, motivators, facilitators, and dynamic in the process of community development.</p>

Course Code:
Accounting Theory

Course Code:
EKA 401

Semester Credit Units:
3

Prerequisite Course:
Advanced Financial Accounting II

Course Description:
<p>This subject is compulsory for accounting students S1 at this Department. While studying accounting with the subjects of intermediate and advanced accounting the students have developed their practical skills, the students now are to study accounting at conceptual and theoretical levels. However, involving in this class is not to consider accounting theory as 'memorization of rules'. The students are provided opportunities to develop critical thinking skills, communication skills, and the use of group work to develop cooperative skills. Last but not least is to improve English skill either in writing and speaking.</p>

Course Title:
Seminar on Management Accounting

Course Code:
EKA 402

Semester Credit Units:
3

Prerequisite Course:
Management Control System

Course Description:
<p>This course discusses the development of current issues and practices in contemporary management accounting which have significant contribution on the development of <i>strategic management accounting</i> to overcome the weakness of <i>conventional management accounting</i>. The students are expected to have understanding about the importance of <i>strategic management accounting in dynamic business environment</i>.</p> <p>The role of management accountant is not only responsive but also more pro-active to create the customer value for <i>competitive advantage</i>. Management accountant has a position as strategic partner of CEO. AICPA &amp; IMA state: <b>...in today's corporation, management accountants have a dual reporting relationship. As a strategic partner and provider of decision based financial and operational information.</b> Management accountant must be able to analyze the internal and external information in order to help management creating the competitive advantage.</p>

Course Code:
International Taxation

Course Code:
EKA 403

Semester Credit Units:
3

Prerequisite Course:
Taxation

Course Description:
In this course, the student will learn about various taxation aspects related to cross-border businesses and financial transaction. It also includes the consequences caused by the taxation of international business transaction according to their geographical scope, such as international taxation system, the regulations on taxation for income from abroad received by domestic tax payers, as well as international tax avoidance and the regulation for mitigating tax avoidance.

Course Title:
Information System Auditing

Course Code:
EKA 404

Semester Credit Units:
3

Prerequisite Course:
Auditing II

Course Description:
<p>Course material provides prospective auditors with the skills required to examine a company's hardware, software, and data organization and processing methods to ensure quality control and security and surveys the necessary tools to implement an effective IS audit. This course is also included specific procedures and illustrative case studies useful for auditors and information security professionals, as well as a survey of the tools require for audits involving outsourced systems, large mainframes or stand-alone desktops. It covers physical, logical, and environmental security; security certifications; computer forensics; e-commerce and internet security including encryption and cryptography; information privacy laws and regulations; and project management controls. It surveys the latest types of security certifications as well as presenting the nature and importance of physical security controls, adequate insurance, and digital surveillance system.</p>

Course Code:
Seminar on Financial Information Analysis

Course Code:
EKA 405

Semester Credit Units:
3

Prerequisite Course:
Advanced Financial Accounting II

Course Description:
In this course, student will learn basic principle of financial statements and students are required to have understanding on financial statements. Students also will learn how to perform forecasting, planning, and financial budgeting, calculate cost of capital, and understanding current assets management.

Course Title:
Risk Management

Course Code:
EKA 406

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
<p>This course is designed to introduce various risk management concepts, tools, and techniques in global context. The need for managing risk become more relevant today compared to decades ago because world is changing continuously and also more unpredictable. Minimising the cost of risk to an optimum level means that we are increasing the value of the firm. Preserving the operating effectiveness of the organizations are protected from risk in achieving other goal and form the losses arising from those risk is the main objective of the risk management. It helps organization to protect assets and avoid costly mistake. It also provide more accurate information and analysis in support of strategic decision making. Finally, it enhances the organization's ability to capitalize on opportunities, mitigate negative outcome, and achieve better performance.</p>



Course Code:
Corporate Governance

Course Code:
EKA 407

Semester Credit Units:
3

Prerequisite Course:
None

Course Description:
This course provides students an understanding about the theory, definition, the importance, the principles, structure, and implementation of corporate governance, as well as an overview to practice and issues of corporate governance in Indonesia.

Course Title:
Business Feasibility Study

Course Code:
EKM 401

Semester Credit Units:
3

Prerequisite Course:
Financial Management II

Course Description:
<p>This course aims on giving deep understanding to the students about financial statement with emphasis on how to interpret, analyze, compare, and justify arguments on the financial statement. This course will help students to develop strong analytical skills and critical thinking. The analysis focus on the appropriateness of accounting policies used in operating, investing, and financing activities, profitability, prospective and credit analysis.</p>

Course Code:
Strategic Management

Course Code:
EKM 402

Semester Credit Units:
3

Prerequisite Course:
Financial Management II

Course Description:
The course contributes to the achievement of Bachelor of Economics in Accounting learning goal by providing students adequate knowledge of strategic management. Specifically, the subject is studying elements, scope and dimension, stages, process and model of strategic management.

Course Title:
Financial Accounting Seminar

Course Code:
EKA 408

Semester Credit Units:
3

Prerequisite Course:
Accounting Theory

Course Description:
<p>This course is intended to provide an opportunity for the students to renew their knowledge on financial reporting as the convergence of PSAK towards IFRS is now underway. For each meeting a group of students have slot of time to present their assignments on the completion of cases regarding the implementation issues of accounting standards to transaction with low level of complication. The students then have to discuss the presentation. Therefore, this subject will be running in the model of seminar sessions.</p>

Course Code:
Fraud Auditing

Course Code:
EKA 409

Semester Credit Units:
3

Prerequisite Course:
Auditing II

Course Description:
<p>Fraud has become a trouble serious problem. The objectives of this anti fraud course are to understand the pervasiveness and causes of fraud in the society and discuss the methods of fraud detection, prevention and investigation. This course emphasis on occupational fraud and abuse (asset misappropriation, financial statement fraud and corruption). In addition, the course will also discuss money laundering.</p>

Course Title:
International Accounting

Course Code:
EKA 410

Semester Credit Units:
3

Prerequisite Course:
Advanced Financial Accounting

Course Description:
<p>This course discusses about accounting for growth and spread of multinational operations, accounting development and classification, comparative accounting: Europe, the Americas and Asia, reporting and disclosure practices in emerging market countries, accounting for foreign current translation, financial reporting and changing prices, global accounting and auditing standards, and international financial statement analysis.</p>

Course Code:
Seminar on Tax Management

Course Code:
EKA 411

Semester Credit Units:
3

Prerequisite Course:
Taxation

Course Description:
In this course, students will learn paradigm of tax management as one of effort to controlling tax expense from management aspect such as financial perspective, administrative, and morale and ethics. Students are expected to be able to explain <i>loop holes</i> provision and tax engineering and its impacts to business and investment. Beside that, students are also expected to be able to analyze domestic and international tax provision and its application in planning, organizing, and monitoring, so resources in business can be optimally allocated by complying applied regulations.

Course Title:
Accounting Computer Programming

Course Code:
EKA 412

Semester Credit Units:
3

Prerequisite Course:
System Analysis and Design

Course Description:
<p>This elective course challenge students' ability to learn specific programming language and design their own financial accounting program for business. They should be able to exercise their ability in identifying, classifying and analyzing accounting data and information and to master specific programming language taught. Therefore, they could plan and design accounting record and reporting program for specific business as their Major assignment.</p>



Course Code:
Thesis

Course Code:
EKF 401

Semester Credit Units:
6

Prerequisite Course:
Accounting Theory; Management Control System; Research Methods

Course Description:
At the end of the undergraduate study, students are required to prepare and write a thesis, in accordance with the guidelines for the preparation and writing of thesis reports from the faculty. Research conducted by the student can be qualitative or quantitative research. During thesis writing, students are guided by one supervisor. The final draft of the thesis is presented and tested openly at the Seminar on Thesis Results.