

LIST AND DESCRIPTIONS OF ACCOUNTING DEPARTMENT COURSES

No	Course Code	Name of Course	Credits	Description
1	U0010001	Islamic Education	2	The purpose of Islamic Education in higher education is the formation of Muslim students who believe and fear Allah SWT., to have noble character and have extensive knowledge of Islam, so that they can be used as capital to study various fields of science and technology as well as art and culture without being carried away by negative influences. The Islamic Education does not only lead the students to master various Islamic studies, but also emphasizes more on how they master Islamic studies as well as being able to practice it in their daily life.
2		Catholic Education		Catholic Education aims to help the students to strongly believe in, and fear God Almighty, have noble character, think philosophically, have rational and dynamic attitudes, have broader view, participate in interfaith cooperation in the framework of developing and utilizing science and technology as well as arts for human and national benefits. This course examines: 1) the Catholic scholars who aspire to society and the church; 2) Methods of religious studies in public universities; 3) basic relationship possessed by humans (philosophical description); 4) mind seeks the truth; 5) people of faith want to follow Jesus and believe in Him; 6) the nature of Jesus Christ and His roles in the life of faith; 7) the Church as a society of faith; 8) basics and steps to consider in making good and bad decisions; 9) motivation; 10) Catholic family; 11). Catholicism recognizes the autonomy of the sciences and even the methodology of these sciences; 12). The responsibility of Catholics in building the world; 13). Lay Apostolate as the duty of the faithful in the midst of the world
3		Christian Education		Christian Education aims to help the students to strongly believe in and fear God Almighty, have noble character, think philosophically, are rational and dynamic, have broader view, participate in interfaith cooperation for developing and utilizing science and technology and arts for human and national benefits. This course examines: 1). Human; 2). Christianity; 3). Church; 4). Christian Faith, Science and Technology (Faith, Love and Hopes); 5). Human and Development; 6). Ethical problems in social life, and; 7) Capita selecta themes.
4		Hindu Education		Hindu Education course aims to help and foster the students to strongly believe in and fear God Almighty, have noble character, think philosophically, be rational and dynamic, have broader view, participate in interfaith cooperation in the framework of developing and utilizing knowledge, technology, and arts for

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				human and national interests. This course examines: 1). Philosophy of Science and Religion; 2). History of Hinduism; 3). Universe; 4). The Veda as a holy book and a source of Hindu law; 5). Srada points in Hinduism; 6). <i>Catur Purusartha</i> and <i>Catur Asrama</i> ; 7). <i>Catur Marga Yoga</i> ; 8). Sociology of Hinduism; 9). <i>Sad Darsana</i> ; 10). Hindu Precepts and Ethics; 11). <i>Yadnya</i> ; 12). <i>Pandita</i> and <i>Pinandita</i> ; 13). Holy Places, and; 14) Hinduism Holy Days
5		Buddha Education		Buddha Education course aims to help and foster the students to strongly believe in and fear God Almighty, have noble character, think philosophically, be rational and dynamic, have broader view, participate in interfaith cooperation in the framework of developing and utilizing knowledge, technology, and arts for human and national interests. This course examines: 1). Humans and Religion; 2). Buddhist; 3). The Source of Buddhism; 4). The Basic Framework of Buddhism; 5). <i>Dharma</i> ; 6). Principles; 7). Meditation; 8). Buddhism and Science; 9). Case study
6		Confucius Education		Confucius Education course aims to help and foster the students to strongly believe in and fear God Almighty, have noble character, think philosophically, be rational and dynamic, have broader view, participate in interfaith cooperation in the framework of developing and utilizing knowledge, technology, and arts for human and national interests. The students are trained to think critically on how to live a harmonious and balanced life in various aspects based on faith and devotion to God Almighty which comes from the Confucius teachings.
7	U0010006	Pancasila Education	2	This course discusses various phenomena in Indonesian national life using hermeneutic and pedagogical approaches. Through hermeneutics, the students are encouraged to perform critical attitudes towards the Pancasila ideology; through pedagogy, the students are trained to embed Pancasila values. Self-development values related to intra and inter personal relationships can be achieved through Pancasila education, which has the goal of developing dignity and integrity.
8	G0004001	English	2	The students are expected understand and express the meanings in short functional texts
9	G0004003	Introduction to Economics	2	Introduction to Economics explains the basic concepts of economics with the scopes of micro and macroeconomic theory. Introduction to Economics describes the behavior of producers and consumers which is included in theory of demand, and all of which are part of the market mechanism and structure. In the end, the Introduction to Economics will describe national revenue, starting from the economic system, the government, and its policies

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10	G0004004	Introduction to Business	2	This course discusses important aspects of business, where some aspects in the business have important factors that are influenced by the environment so that this course will also explain: Basic Business Knowledge, Forms of Business Ownership, Business and Entrepreneurship Environment, Organization and Effective Management, Human Resource Management (HRM), Management Production, Marketing Management, Office Management and Accounting, Business Ethics and Social Responsibility, and Risk Management
11	G0004005	Introduction to Management	2	Introduction to Management explains and applies general management principles in an organization or company. Management defines the managerial management and knows the manager's roles in the organization, as well as the different areas within the organization. Within an organization, there is a corporate culture that is influenced by environmental and ethical dimensions in its culture and social responsibility
12	G0004006	Economic Mathematics	3	This course describes how to organize and apply the basic concepts of mathematics, linear equations, mathematical functions, quadratic and polynomial functions, exponential and logarithmic functions, limit and continuity of functions, calculus of multivariable functions, application of multivariable functions in the economics, basics of matrix or linear algebra, as well as integral in solving economic and business problems
13	G0004007	Law of Business	2	This course studies various forms of companies, terms of establishment, and rights and obligations of each type of company and their responsibilities. This course also aims to understand the Subject of Law, Absolute Rights, and Relative Rights.
14	G2114401	Taxation	3	The Taxation course provides an explanation of what tax is with its application in the companies, where there are personal and corporate taxpayers. The concept understanding will be more deeply studied in the General Provisions and Tax Procedures (KUP).
15	G0004002	Introduction to Accounting	3	This course is an introduction to accounting courses which provides a complete introduction to the definition, scope, and basic accounting concepts along with the accounting cycle and the process of preparing a financial statement in service, trading and manufacturing companies to preparing a good financial statement. Besides, it will also discuss the implications of accounting policies on the accounts on a balance sheet.
16	U0010007	Civic Education	2	This course aims to make students have the ability to analyze how to foster and develop the roles of people to become good citizens. Its scope includes: Concept, Purpose and Scope of Civics, Civics Development, Relationship between Citizens and the State, the Role of Citizens in Various Aspects of

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				National and State Life, Civics in the Context of Universal Social Studies Teaching, Political Socialization in Civics, Inquiry Approaches in Civics, Context Global Civics, Schools as Citizens Development Institutions, Civic Knowledge, Civic Skills and Civic Dispositions and Their Applications in Civics Learning Practices.
17	U0010009	<i>Bahasa Indonesia</i>	2	Through this course, the students are expected to understand and apply Indonesian spelling both in writing scientific papers, compiling research reports in business world communication, and communication in general.
18	G0004010	Business English	2	Through this course, the students are expected to understand and apply English well in writing scientific papers, compile research reports in communication in the business world, and communication in general.
19	U0010012	Conservation education	2	-
20	G0004008	Statistics	2	This course covers basic understanding of statistics, variables, data, presenting data into information, processing data using central tendency measures, population and sampling, recognizing data behavior through data dispersion measures, compiling instruments and processing measurement data, questionnaires, and observation.
21	G0004011	Microeconomics	2	This course discusses the behavior of economic actors (humans and companies) in carrying out economic activities and how the impacts of a policy on maximizing profit or utility.
22	G2114423	Financial management	3	This course discusses financial and risk policies, working capital management, investment policies, and fund resource policies.
23	G2114403	Intermediate Financial Accounting I	3	This course studies the development of financial accounting standards and the conceptual framework that underlies financial accounting, financial statements based on IFRS (International Financial Reporting Standard) which include recognition, measurement, recording, reporting and disclosure for cash, receivables, inventories, fixed assets, intangible assets, as well as short-term obligations.
24	G2114406	Accounting	3	This course provides knowledge about a company's accounting information system, internal control structure, and the roles of Accounting Information System in decision making and provides understanding

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		Information System		in designing information systems for trading, services, and industrial companies.
25	G0004012	Macroeconomics	2	The course discusses how the economics runs at a macro level and is able to analyze the impacts of an economic policy (fiscal and monetary) on economic balance.
26	G0004017	Economic Statistics	3	This course is an advanced course in statistics. The business statistics course explains how to process data (parametric or nonparametric) either manually or using the statistical computer program such as SPSS or others.
27	G2114410	Management Information System	2	This course provides an overview of computer-based information systems
28	G2114404	Intermediate Financial Accounting II	3	This course discusses the recognition, measurement, reporting, and disclosure of accounts contained on the liability side of the balance sheet as well as revenue tax accounting, pension accounting, lease accounting, accounting changes and corrections, and disclosures in financial statements.
29	G2114405	Cost Accounting	3	This course provides the ability to the students to understand and apply the basic concepts of cost accounting, understand central issues in the field of cost accounting, and study, analyze and develop effectively and efficiently.
30	G0004016	Accounting Computation	3	This course discusses the problem of how to organize an accounting program from a journal to presenting financial statements based on Microsoft Excel
31	G2114411	Tax Accounting	3	This course contains the basis of tax accounting and accounts in financial accounting applied to tax reporting by making tax reconciliations to filling in tax report for Periodic and Annual Report (income Tax articles 21,22,23,24,25, 26, and 29) based on the latest tax regulations.
32	G2114418	Financial Accounting Practice	2	This course requires the students to apply the basic concepts of financial accounting for the accounting cycle in trading companies to prepare comprehensive financial statements. Besides, it will also discuss the implications of accounting policies in each of its accounts
33	G2114412	Indonesian	3	This course discusses the scope of the Indonesian Economics in general which includes: scoped,

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		economics		economic system, economic growth, economic structure, economic development, income distribution and equitable development, international trade and payments, and consumption expenditure in Indonesia.
34	G0004009	Entrepreneurship	2	This course explains the entrepreneurship concepts, entrepreneurial roles and profiles, pioneering concepts and new business development models, franchise concepts, entrepreneurial management and strategy, business feasibility study analysis, human resources management, business planning, and marketing analysis.
35	G2114408	Advanced Financial Accounting 1	3	This course discusses accounting theories, concepts, techniques, and procedures related to financial accounting material that has a specific nature or is related to special (certain) characteristics related to transactions in forming a joint business, sharing profit / loss in a joint venture, dissolution (liquidation), joint ventures, joint ventures, consignment goods, and installment sales. It also discusses the formation of agents, branch offices and monetary units used in transactions, monetary units used in the consolidated financial statements, and reporting periods. Besides, it will also discuss the Business Combination and the methods used and Consolidated Financial Statements using both equity and cost methods.
36	G2114409	Auditing I	3	This course provides an explanation of the profession in the accounting field, accountant ethics, audit planning so that later the students are able to formulate an audit strategy based on SPAP.
37	G2114428	Risk Management and Governance	2	This course discusses the basic concepts and application of risk management using various techniques in corporate and individual financial decision making regarding the risk management. This course focuses more on identifying, managing and evaluating corporate and individual risk management using various statistical analysis techniques in managing the risks and making decisions effectively in the risk management.
38	G0004020	Research Methodology	3	This course aims to actualize attitudes and behavior as a scientist who is able to write a thesis through a research using proper procedures and methods that meet scientific requirements and ethics.
39	G2114436	Cost Accounting Practice	2	This Cost Accounting Practice provides an overview to the students of manufacturing companies that operate based orders and produce mass goods. They are assigned to carry out the cost accounting process and calculation of the cost of production and preparation of profit / loss for manufacturing companies.
40	G2114437	Taxation Practice	3	This course deals with the taxation of a company. In practical activities, the students are able to complete all aspects faced by the company from tax calculation, preparation, filling in tax forms, to tax deductions and deposits.

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41	G0004018	Business Communication	2	This course explains how to carry out effective communication in business cooperation, concerning concepts, forms, messages and business reports.
42	G2114422	Strategic Management	2	This course discusses the meaning, essence, scope, objectives and concepts and applications of strategic management in organizations.
43	G2114414	Professional and Business Ethics	2	This course is intended to increase ethical knowledge, ethical awareness and ethical behavior of the accountants. It is expected to have implications for increasing the ability of the accountants to make ethical decisions. An ethical decision making involves not only rationality, but also emotions and intuition
44	G2114421	Islamic Economics	3	This course aims to provide knowledge to the students about Islamic economics and accounting so that they are able to explain and understand the Islamic accounting. Besides, they can also decide if a transaction has been fit with the Islamic teachings or not. The Islamic accounting that needs to be understood here is Islamic <i>muamalah</i> transactions (<i>mudharabah</i> , <i>musyarakah</i> , <i>Ijarah</i> and other service-based contracts), how to record and present them in financial statements.
45	G2114420	Management Accounting	3	This course aims to provide the students with understanding and skills to utilize internal accounting information in managerial decision making.
46	G2114415	Public Sector Accounting	3	This course discusses the Field of Public Sector Accounting Studies related to the Conceptual of Public Sector Accounting, Regulations in Regional Financial Management, Overview of Regional Financial Management, Regional Planning and Performance-Based Budgeting, Structure, Implementation and Amendment of Regional Budget, Regional Financial Administration, Regional Income and Revenue, Regional Cash Expenditure Accounting System, Basic Equations of Regional Accounting and <i>Korolari</i> Journal, Income Accounting, Designing Expenditure Accounting, Assets and other than Cash, Financing Accounting, and Regional Government Financial Reporting.
47	G2114417	Auditing II	3	This course discusses the preparation of an audit program for various transactions, the implementation of an audit program, and the reporting of audit results
48	G2114439	Advanced Financial	2	This course discusses accounting theories, concepts, techniques, and procedures related to financial accounting material that has a specific nature or is related to special (certain) characteristics related to

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		Accounting 2		transactions in forming a joint business, sharing profit / loss in a joint venture, dissolution (liquidation).) joint ventures, joint ventures, consignment goods, and installment sales. It also discusses the formation of agents, branch offices and monetary units used in transactions, monetary units used in the consolidated financial statements, and reporting periods. Besides, it will also discuss Business Combination and the methods used, and Consolidated Financial Statements using both equity and cost methods.
49	G0004013	Organizational Behavior	2	This course provides a conceptual and empirical understanding of the structure and function of human behavior in organizations which aims to provide a reference for improving performance and productivity in organizations.
50	G2114416	Financial Information Analysis	2	This course emphasizes on the use of financial statement analysis techniques and explanation / interpretation and the benefits that can be obtained from the calculation using these financial statement analysis techniques.
51	G2114427	Accounting Seminar	3	This course aims to provide an understanding, unify and round up all accounting courses given in the Accounting Department with an emphasis on financial accounting theories, and basic assumptions of accounting knowledge given in previous courses, and development and growth of Indonesian and international accounting principles. The students are expected to participate actively and are required to write papers on certain topics in groups and present them.
52	G2114425	Government Accounting	3	This course provides an explanation of the concepts and techniques of government accounting.
53	G2114424	Islamic Accounting	3	This course provides the students with an understanding of the use of accounting in implementing Islamic rules. There are two versions of Islamic accounting; Islamic accounting which has actually been implemented in an era where people use the Islamic value system, especially in the era of the Prophet Muhammad SAW, <i>Khulaurrasyidiin</i> , and other Islamic governments.
54	G2114438	Compliance Audit	2	This course provides the students with an understanding of the activities of obtaining and examining evidence to determine whether the financial activities or operations of an entity are in accordance with the requirements of the provisions, or certain regulations referred to by the entity in its financial reporting framework.
55	G2114423	Accounting Theories	3	This course discusses the basics of accounting theories which includes the formulation of accounting theories, the structure of accounting theories, accounting standards, and financial accounting theories

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				concepts.
56	G2114426	Audit Practice	2	This course aims to provide an understanding of the relevance of manual audit theories and practices in the companies
57	U0010010	Work Practice	4	This course is taken by students by implementing all the courses that have been taken during the lectures at the respective places of practice.
58	U0010011	Community Services	4	It is a specific community services program because education and teaching, research and community service are integrated into a course and involve a number of students and a number of teaching staff plus elements of society. It is an intracurricular activity in the form of community services which is carried out by the students in an interdisciplinary and cross-sectoral manner. It aims to develop the students' social cognition and support the development process.
59	G2114434	Comprehensive	0	This course aims at evaluating the students' ability who have carried out the lecturing process for six semesters or have completed at least 110 credits. The forms of evaluation are written, oral, and memorization.
60	G2114435	Final Project	6	This course guides the students to understand and apply the basic concepts of research. They are required to be able to make a research proposal by conducting problem analysis of a condition (background), problem identification, problem formulation, and research objectives. The steps continue with literature review, relevant previous studies, creating a problem-solving frame of mind and propose temporary problem-solving statements (hypotheses) or asking more detailed research questions. After that, they must go on with the selection of research methods, populations, samples, making research instruments, collecting data to data analysis, followed by discussions of the results of the research to draw conclusions and suggestions to solve the research questions
61	G2114428	Management Controlling System*	3	This course discusses the systems used to help organizations achieve goals on an ongoing basis.
62	G2114429	Budgeting*	3	This course is directed at the mastery of budget formulation, both operating and financial budgets.
63	G2114430	Behavioral Accounting*	3	This course provides an explanation of behavioral accounting theories and concepts

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64	G2114431	Elektronik Data Processing Audit*	3	This course is designed to keep up with developments in information technology that have had a major impacts on the audit field. IT provides inspiration for technical updating of business processes to promote more efficient operations and improve communication between entities and with customers and suppliers. This, in turn, has implications for new risks that require unique internal controls. ACL software is used to build the students' understanding of information systems auditing. Full use of the ACL and data association is provided with a guide to prepare the students with auditing experience.
65	G2114432	Public Sector Audit*	3	This course is designed to prepare the students with an understanding of the position, importance and techniques of auditing in the public sector. This course will focus more on the government side as one of the locus of the public sector, but of course the conceptions and auditing techniques can later be generally applied to other public sector organizations. This material is an application of audit material, especially in the field of state finance / government accounting in Indonesia, both central and local government accountings. The discussion in this course includes: 1) Public Sector Audit Concept, 2) Income Cycle Inspection Procedure, 3) Expenditure Cycle Inspection Procedure, 4) Fixed Assets Inspection Procedure, 5) Personnel Services Inspection Procedure, 6) Investment / Financing Cycle Inspection Procedure, 7) Cash Balance Cycle Inspection Procedure, 8) Financial Audit Reporting, and 9) Performance Audit
66	G2114433	Forensic Accounting & Investment Audit*	3	This course is designed to open the students' mind to understand the fraud and fraud examination and to facilitate enhancement of the students' abilities and/or competencies in prevention, detection, and investigation of fraud.
67	G2114440	Tax Planning*	3	This course provides the students with an understanding of tax management. Tax management itself is a means to fulfill tax obligations properly, but the amount of tax paid can be kept to a minimum in order to obtain the expected profit and liquidity. The next step is the implementation of tax obligations (tax implementation) and tax control. At this tax planning stage, tax regulations are collected and researched. The goal is to select the type of tax saving measures to be taken. In general, the emphasis of tax planning is to minimize tax liabilities.
68	G2114441	Public Sector Internal Controllin	3	This course discusses the examination of financial practices and legal / procedural compliance of various public sector organizations

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		g System*		
69	G2114442	Customs and Tax Treaty*	3	In general, this course discusses the implementation of international trade applications related to customs and excise technical knowledge including regulation, licensing, setting tariffs and base prices, ordering excise stamps, facilities in the field of excise, paying and collecting excise, recording, transfer of subjected goods, how to calculate import and exit duties regarding export and import activities, regulations and legislation on the traffic of goods in customs and excise, official authority, criminal acts and investigations in the excise sector at international trading level
70	G2114443	Islamic Accounting Theories*	3	This course provides a framework for understanding the frameworks for the formation of Islamic accounting. This is because Islamic accounting does not yet have a concrete form, so that new ideas are still needed in the accounting field.
71	G2114444	Islamic Banking Accounting*	3	This course discusses the basic concepts and principles of Islamic finance, the basic framework for the preparation and presentation of Islamic financial statements, accounting for Islamic banking services, <i>murabahah</i> accounting, <i>salam</i> accounting, <i>istishna</i> accounting, <i>mudharabah</i> accounting, <i>musyarakah</i> accounting, <i>ijarah</i> accounting, fundraising accounting and profit sharing calculations, as well as organizing Islamic banking financial statements and solving Islamic banking cases.
72	G2114445	Islamic Banking Risks and Governance*	3	This course contains Islamic business concepts which include Prophet Muhammad as a business role model; Principles of Islamic Business Management; Islamic Business Scope; Islamic Business as Noble Work; Ethics in Islamic Business; Various Contemporary Islamic Businesses; Human Resources and Work Ethic in Islam; Social Responsibility in Islamic Business; Buying and Selling in Islam; Islamic Marketing (Shariah Marketing); Globalization and the Issues on Usury; and Financial Management in Islam.