

**CURRICULUM**  
**UNDEGRADUATE ACCOUNTING STUDY PROGRAM**



**FACULTY OF ECONOMICS**  
**UNIVERSITAS NEGERI SEMARANG**  
**2019**

# CURRICULUM OF UNDERGRADUATE ACCOUNTING STUDY PROGRAM

## I. Graduates Profile

The profile of Accounting study program is briefly described as follows:

- |   |                |   |
|---|----------------|---|
| 1 | Name/Code      | Study Program : Accounting S1 /6160301  |
| 2 | License Number | 1007/D2.2/2000  |
| 3 | Accreditation  | A (Very Good)<br>S.K. BAN-PT No. 0084/SK/BAN-PT/Akred/S/II/2016<br>18-02-2016 until 18-02-2021  |
| 4 | Title          | Bachelor of Economics ( <i>Sarjana Ekonomi/S.E</i> )  |
| 5 | Description    | Undergraduate (S1) Accounting Study Program is one of the study programs in the Accounting Department that provides accounting education with the aim of generating the graduates who have academic and professional abilities, are ethical, honest and socially responsible in the accounting fields based on the development of science and technology and professional world of works.   |
| 6 | Vision         | Becoming a Conservation and Internationally-reputed Undergraduate Accounting Study Program  |
| 7 | Missions       | <ol style="list-style-type: none"><li>1. Organizing and developing superior, competent, fair, honest, and caring accounting education</li><li>2. Carrying out research in the accounting fields in line with the development of the business world, society, and government.</li><li>3. Organizing community services in the accounting field that is beneficial to the business world, society, and government.</li><li>4. Organizing cooperation with various parties in the accounting fields both at home and abroad in synergy with the development of the Department.</li></ol>   |
| 8 | Objectives     | <ol style="list-style-type: none"><li>a) Generating superior, competent and competitive, honest, responsible, polite and intelligent accounting graduates</li><li>b) Generating research in the accounting field which is beneficial for the development of the business world, society and government and is synergistic with the development of the study program</li><li>c) Organizing community services in the accounting sector which are beneficial for the development of the business world, society and government.</li><li>d) Establishing cooperation in the accounting field with related institutions and parties that are synergistic with the development of the study program.</li></ol> |

The profiles of the undergraduate (S1) Accounting study program graduates to be achieved are as follows:

**Table 1** Matrix of Graduates Profiles of the Accounting Study Program

<b>Profile</b>	<b>Description</b>
Management Accountant	Accounting Study Program graduates must be able to apply professional knowledge and skills in the preparation and presentation of information on financial and other decisions oriented in such ways to assist the management in formulating policies, planning, and controlling the implementation of operations.
Public Accountant	Accounting graduates are able to provide a variety of services to society, including assurance, attestation, and non-assurance services. Assurance services are independent professional services that improve the quality of information for decision makers
Islamic Accountant	Accounting graduates are able to apply their competences in Islamic economics and accounting
Government Accountant	Accounting graduates are able to organize government agency financial statements using government accounting procedural approaches
Educators Accountant	Accounting graduates are able to educators in accounting based on accounting research and development
Internal Auditor	Accounting graduates are able to able to become problem-solving based internal auditor on accounting science internal auditors
Tax Consultant	Accounting graduates are able to assist the public in solving problems in fulfilling tax obligations

## II. Learning Outcomes

According to the accounting graduates profile described before, the learning expected outcomes are formulated as follows:

1. Being able to apply financial accounting standards (SAK) based on International Financial Reporting Standards (IFRS) in the process of Financial Accounting and Reporting
2. Being able to apply relevant auditing standards, SPAP, or ISA, and to assess risks by applying quantitative methods in the Audit process prior to acceptance of the audit engagement
3. Being able to apply costing techniques: product costing, analysis of variants, inventory management, budgeting and forecasting in decision making and management performance measurement
4. Being able to apply securities valuation techniques, working capital management techniques, and capital budgeting techniques in evaluating investment decision making
5. Being able to apply Information Technology to support decision making through business analysis
6. Being able to prepare tax calculations for individuals and organizations

7. Being able to conduct research that can be used to provide various solutions to problems in the accounting fields
8. Being able to do self-internalization to be religious, uphold morals, ethics, patriotic, and be sensitive to the social environment
9. Mastering accounting and other general knowledge to solve accounting and economic problems based on all scientific aspects of accounting and economics and other sciences
10. Being able to apply logical, critical, systematic, and innovative thinking for the development or implementation of knowledge and technology that concerns and applies humanities values

### III. Curriculum Structure

NO	COURSE	CREDITS	SEMESTER									
			1	2	3	4	5	6	7	8		
1	Islamic Education	2	1									
2	Catholic Education	2	1									
3	Christian Education	2	1									
4	Hindu Education	2	1									
5	Budha Education	2	1									
6	Confucius Education	2	1									
7	English	2	1									
8	Conservation Education	2	1									
9	Pancasila Education	2	1									
10	Introduction to Economics	2	1									
11	Introduction to Business	2	1									
12	Introduction to Management	2	1									
13	Economic Mathematics	3	1									
14	Law of Business	2	1									
15	Introduction to Accounting	3	1									
<b>Total</b>		<b>22</b>										
1	Statistics	2		2								
2	Business English	2		2								
3	Microeconomics	2		2								
4	Civic Education	2		2								
5	<i>Bahasa Indonesia</i>	2		2								
6	Business Communication	2		2								
7	Taxation	3		2								
8	Financial Management	3		2								
9	Intermediate Financial Accounting I	3		2								
10	Accounting Information System	3		2								
<b>Total</b>		<b>24</b>										
1	Macroeconomics	2			3							

NO	COURSE	CREDITS	SEMESTER							
			1	2	3	4	5	6	7	8
2	Management Information System	2			3					
3	Intermediate Financial Accounting II	3			3					
4	Cost Accounting	3			3					
5	Accounting Computing	3			3					
6	Tax Accounting	3			3					
7	Financial Accounting Practice	2			3					
8	Islamic Economics	3			3					
9	Audit I	3			3					
<b>Total</b>		<b>24</b>								
1	Indonesian Economics	2				4				
2	Economic Statistics	3				4				
3	Entrepreneurship	2				4				
4	Advanced Financial Accounting I	3				4				
5	Risk Governance and Management	2				4				
6	Organizational Behavior	2				4				
7	Audit II	3				4				
8	Cost Accounting Practice	2				4				
9	Taxation Practice	3				4				
<b>Total</b>		<b>22</b>								
1	Advanced Financial Accounting II	2					5			
2	Management Accounting	3					5			
3	Financial Information Analysis	2					5			
4	Compliance Audit	2					5			
5	Strategic Management	2					5			
6	Professional and Business Ethics	2					5			
7	Digital Audit	3					5			
8	Research Methodology	3					5			
9	Audit Practice	2					5			
<b>Total</b>		<b>21</b>								
1	Accounting Seminar	3							6	
2	Accounting Theories	3							6	
3	Public Sector Accounting	3							6	
4	Islamic Accounting	3							6	
5	Management Controlling System*	3							6	
6	Budgeting*	3							6	
7	Behavioral Accounting*	3							6	
8	Electronic Data Processing Audit.*	3							6	
9	Public Sector Audit*	3							6	

NO	COURSE	CREDITS	SEMESTER							
			1	2	3	4	5	6	7	8
10	Forensic Accounting and Investment Audit*	3							6	
11	Tax Planning*	3							6	
12	Public Sector Internal Controlling System*	3							6	
13	Customs and Tax Treaty*	3							6	
14	Islamic Accounting Theories*	3							6	
15	Islamic Banking Accounting*	3							6	
16	Islamic Business Risks and Governance*	3							6	
<b>Total</b>		<b>21</b>								
1	Field Practice	4								7
2	Community Services	4								7
3	Comprehensive Test	0								7
<b>Total</b>		<b>8</b>								
1	Final Project	6								7
<b>Total</b>		<b>6</b>								
<b>TOTAL</b>		<b>146</b>								

#### IV. Matrix of Relationship between Courses Vs Expected Learning Outcomes (ELO)

Semester	No	Course	Credits	Group of Courses	ELO										
					1	2	3	4	5	6	7	8	9	10	
I	1	Islamic Education	2	University									X	X	X
	2	Catholic Education	2	University									X	X	X
	3	Christian Education	2	University									X	X	X
	4	Hindu Education	2	University									X	X	X
	5	Budha Education	2	University									X	X	X
	6	Confucius Education	2	University									X	X	X
	7	English	2	Faculty	X	X		X					X	X	X
	8	Conservation Education	2	University									X	X	X
	9	Pancasila Education	2	University	X	X	X	X					X		
	10	Introduction to Economics	2	Faculty	X	X	X	X						X	X
	11	Introduction to Business	2	Faculty	X	X	X	X		X				X	X
	12	Introduction to Management	2	Faculty			X							X	X
	13	Economic Mathematics	3	Faculty	X	X	X	X		X				X	
	14	Law of Business	2	Faculty	X	X	X	X		X				X	X
	15	Introduction to Accounting	3	Faculty	X	X	X	X		X					
II	1	Statistics	2	Faculty						X					

Semester	No	Course	Credits	Group of Courses	ELO									
					1	2	3	4	5	6	7	8	9	10
	2	Business English	2	Faculty	X	X		X			X		X	X
	3	Microeconomics	2	Study Program				X	X		X		X	
	4	Civic Education	2	University	X	X	X	X		X		X	X	X
	5	Bahasa Indonesia	2	University	X	X	X	X	X	X		X	X	X
	6	Business Communication	2	Study Program					X		X			X
	7	Taxation	3	Study Program						X	X			
	8	Financial Management	3	Study Program				X			X			X
	9	Intermediate Financial Accounting I	3	Study Program		X					X			
	10	Accounting Information System	3	Study Program	X									X
III	1	Macroeconomics	2	Study Program				X		X	X		X	X
	2	Management Information System	2	Study Program	X			X					X	X
	3	Intermediate Financial Accounting II	3	Study Program		X					X			
	4	Cost Accounting	3	Study Program			X				X			
	5	Accounting Computing	3	Study Program		X		X			X			
	6	Tax Accounting	3	Study Program						X	X			
	7	Financial Accounting Practice	2	Study Program		X								
	8	Islamic Economics	3	Study Program							X			
	9	Audit I	3	Study Program	X						X			
IV	1	Indonesian Economics	2	Faculty				X		X	X		X	X
	2	Economic Statistics	3	Faculty							X			
	3	Entrepreneurship	2	University							X			
	4	Advanced Financial Accounting I	3	Study Program		X					X			
	5	Risk Governance and Management	2	Study Program			X				X			
	6	Organizational Behavior	2	Study Program			X				X		X	X
	7	Audit II	3	Study Program	X						X			
	8	Cost Accounting Practice	2	Study Program		X								
	9	Taxation Practice	3	Study Program						X				
V	1	Advanced Financial Accounting II	2	Study Program		X					X			

Semester	No	Course	Credits	Group of Courses	ELO									
					1	2	3	4	5	6	7	8	9	10
	2	Management Accounting	3	Study Program			X				X		X	X
	3	Financial Information Analysis	2	Study Program		X					X		X	X
	4	Compliance Audit	2	Study Program	X						X			
	5	Strategic Management	2	Study Program			X				X			
	6	Professional and Business Ethics	2	Study Program							X			
	7	Digital Audit	3	Study Program	X						X			
	8	Research Methodology	3	Study Program							X		X	X
	9	Audit Practice	2	Study Program	X									
VI	1	Accounting Seminar	3	Study Program							X			
	2	Accounting Theories	3	Study Program							X			
	3	Public Sector Accounting	3	Study Program							X			
	4	Islamic Accounting	3	Study Program							X			
	5	Management Controlling System*	3	Study Program			X							
	6	Budgeting*	3	Study Program			X							
	7	Behavioral Accounting*	3	Study Program			X							
	8	Electronic Data Processing Audit.*	3	Study Program	X									
	9	Public Sector Audit*	3	Study Program	X									
	10	Forensic Accounting and Investment Audit*	3	Study Program	X									
	11	Tax Planning*	3	Study Program							X			
	12	Public Sector Internal Controlling System*	3	Study Program							X			
	13	Customs and Tax Treaty*	3	Study Program							X			
	14	Islamic Accounting Theories*	3	Study Program		X								
	15	Islamic Banking Accounting*	3	Study Program		X								
	16	Islamic Business Risks and Governance*	3	Study Program		X								
VII	1	Field Practice	4	Study Program	X	X	X	X		X			X	X
	2	Community Services	4	University							X		X	X
	3	Comprehensive Test	0	Study	X	X	X	X	X	X	X	X	X	X



Semester	No	Course	Credits	Group of Courses	ELO										
					1	2	3	4	5	6	7	8	9	10	
				Program											
VIII	1	Final Project	6	Study Program								X		X	X
		<b>TOTAL</b>	<b>146</b>												

## V. Prerequisite Courses

NO	Course	Prerequisite Course
1	Pancasila Education	
2	Civic Education	
3	Conservation Education	
4	English	
5	Introduction to Economics	
6	Introduction to Business	
7	Introduction to Management	
8	Introduction to Accounting	
9	Statistics	Economic Mathematics
10	Economic Mathematics	
11	Organizational Behavior	
12	Religious Education	
13	<i>Bahasa Indonesia</i>	
14	Humanity and Digital Literacy	
15	Business English	English
16	Intermediate Financial Accounting I	Introduction to Accounting
17	Law of Business	
18	Taxation	
19	Management Information System	Introduction to Management
20	Microeconomics	Introduction to Economics
21	Financial Management	Introduction to Economics
22	Financial Accounting Practice	Introduction to Accounting, Intermediate Financial Accounting 1
23	Intermediate Financial Accounting II	Intermediate Financial Accounting 1
24	Cost Accounting	Introduction to Accounting
25	Tax Accounting	Taxation
26	Islamic Economics	Macroeconomics
27	Accounting Information System	Introduction to Accounting
28	Auditing I	Introduction to Accounting and Intermediate Financial Accounting 1

<b>NO</b>	<b>Course</b>	<b>Prerequisite Course</b>
29	Macroeconomics	Microeconomics
30	Business Communication	
31	Indonesian Economics	Microeconomics
32	Advanced Financial Accounting	Intermediate Financial Accounting 2
33	Risk Governance and Management	
34	Cost Accounting Practice	Cost Accounting
35	Taxation Practice	Tax Accounting
36	Auditing II	Audit 1
37	Strategic Management	
38	Accounting Theories	Advanced Financial Accounting
39	Economic Statistics	Statistics
40	Management Accounting	Intermediate Financial Accounting 2
41	Financial Information Analysis	Intermediate Financial Accounting 2
42	Audit Practice	Audit 2
43	Accounting Seminar	Advanced Financial Accounting
44	Accounting Computing	
45	Research Methodology	Economic Statistics
46	Islamic Accounting	Islamic Economics
47	Public Sector Accounting	Audit 2
48	Financial Accounting Standards	Advanced Financial Accounting
49	Entrepreneurship	
50	Professional and Business Ethics	
51	Management Controlling System	Management Information System
52	Behavioral Accounting*	Accounting Theories
53	Sustainability Report*	Advanced Financial Accounting
54	Forensic Accounting*	Audit 2
55	Information System Audit *	Audit 2
56	Auditing Standards *	Audit 2
57	Tax Planning*	Tax Accounting
58	Customs*	Tax Accounting
59	International Taxation *	Tax Accounting
60	Islamic Accounting Theories*	Islamic Economics and Islamic Accounting
61	Financial Accounting Standards*	Islamic Economics and Islamic Accounting
62	Islamic Business Risks and Governance*	Islamic Economics and Islamic Accounting
63	Public Sector Internal Controlling System*	Audit 2
64	Public Sector System and Audit*	Audit 2
65	Government Accounting Standards*	Audit 2
66	Digital Business*	Computer and Information Technology

<b>NO</b>	<b>Course</b>	<b>Prerequisite Course</b>
67	Data Analytics*	Computer and Information Technology
68	Database Management System *	Computer and Information Technology
69	Assessment of Properties and Public Assets*	Advanced Financial Accounting
70	Preparation of Real Estimate of Cost of Building and Properties *	Advanced Financial Accounting
71	Urban and Agricultural Economics*	Advanced Financial Accounting
72	Field Practice	Have passed 110 semester credits
73	Community Services	Have passed 110 semester credits
74	Comprehensive Test	No course with E score
75	Final Project	Have passed 110 semester credits without any E score

## **VI. Expertise Fields**

<b>No</b>	<b>Expertise Field</b>	<b>Description</b>
1.	Management Accounting Expert	This expertise field prepares prospective graduates to work in the field of Management Accounting. The Accounting Study Program graduates must be able to apply their professional knowledge and skills in the preparation and presentation of information on financial and other decisions oriented in such ways to assist management in formulating policies, planning, and controlling the implementation of operations.
2.	Audit Expert	This expertise field prepares prospective graduates to become internal auditors on both government and private agencies, primarily to become auditors of public accountants. Therefore, the accounting graduates are able to provide various services to society, such as assurance, attestation, and non-assurance services. Assurance services are independent professional services that improve the quality of information for decision makers.
3.	Taxation Expert	This expertise field prepares prospective graduates to be able to handle taxation affairs, in particular to become Tax Consultants. The accounting study program graduates are expected to help the community in solving the problem of fulfilling taxation obligations.
4.	Islamic Accounting Expert	This expertise field prepares prospective graduates to become accountants in the field of Islamic accounting. The accounting graduates are expected to have the ability to apply the competences of Islamic economics and accounting.