CURRICULUM DOCUMENTS

UNDEGRADUATE PROGRAMME IN ACCOUNTING

UNIVERSITAS NEGERI SURABAYA

CURRICULUM DEVELOPMENT TEAM

DOCUMENTS

Preparation of Higher Education Curriculum for Undergraduate Programme in Accounting

Surabaya, 12/08/2024

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Study Program	**: Undergraduate Programme in Accounting**
Faculty	**: Economics and Business**
University	**: Universitas Negeri Surabaya**

MINISTRY OF RISET, TECHNOLOGY AND HIGHER EDUCATION
DIRECTORATE OF LEARNING AND STUDENTSHIP DIRECTORATE OF LEARNING, 2024

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FOREWORD

Praise our gratitude to God Almighty, because of His Grace, the preparation of the *Outcome Based Education* (OBE) base curriculum for the FEB Unesa Accounting undergraduate study program has been completed quite well. This OBE curriculum can be completed with the cooperation of various parties, especially the academic community of the Accounting Department of FEB Unesa. We express our deepest appreciation to the entire academic community of the accounting department that has supported the compilation of this curriculum. However, the curriculum that has been compiled is far from perfect considering the OBE version of the Semester Learning Plan (RPS) and learning outcomes (LO) has not been publicly tested to graduate users, alumni, and accounting professional associations. The dynamics of change in the world of higher education result in adjustments to a set of plans and arrangements regarding the objectives, content, and learning materials to achieve the objectives of the FEB Unesa Accounting S1 study program while still referring to SN-DIKTI. This curriculum was prepared to be able to adapt to the industrial era 4.0, policies to implement the Merdeka Belajar-Kampus Merdeka (MBKM) program and fulfill requirements for accreditation / certification purposes at both national and international levels. Therefore, it still requires adjustments to the learning outcomes produced by the accounting professional association as well as input from various parties to improve the curriculum of the FEB Unesa Accounting undergraduate study program.

Curriculum Development Team

STUDY PROGRAM IDENTITY

1	Name of College (PT)	Surabaya State University ■ PTN□ PTS
2	Faculty	Economics and Business
3	Major/Department	Accounting
4	Study Program	Bachelor's degree in accounting
5	Accreditation Status	"Unggul" (031/DE/A.5/AR.10/XI/2022), dated November 15, 2022)
6	Number of Students	566 (Active)
7	Number of Lecturers	21
8	Study Program Address	Building G5 - Ketintang Campus, Jalan Ketintang, Surabaya 60231
9	Phone	+6231 - 8285362
10	Web PRODI/PT	http://akuntansi.feb.unesa.ac.id/

HALAMAN PENGESAHAN

Kurikulum Program Studi S1 Akuntansi dinyatakan berlaku mulai tanggal 1 September 2021

Surabaya, 08 April 2022

Mengetahui,

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1. Curriculum Foundation

1.1. Value University

Realizing the Idaman Jelita character which includes: Faith, Smart, Honest, Caring, and Resilient. This value becomes a characteristic that is instilled to realize "Growing with Character".

1.2. Philosophical Foundation

The curriculum development of the S1 Accounting Study Program is based on:

1. Pancasila
2. 1945 Constitution

The preparation of this curriculum is based on and reflects the noble values contained in Pancasila and the 1945 Constitution.

1.3. Sociological Foundation

Determining the basis for curriculum development, pay attention to the following sociological needs:

1. Moral values that grow in society and shape the attitudes and character of each learner must be maintained and honed so as to form the potential for education that is outstanding and tolerant-multicultural in nature.
2. Responsiveness to the massive development of information technology
3. Developments and shifts in the implementation of scientific knowledge in the field of accounting

1.4. Historical Foundation

The implementation of the S1 Accounting Study Program began in 2009 based on the Decree of the Minister of National Education, Directorate General of Higher Education No. 2077/D/T/2008 concerning Permission to Implement Study Programs at Surabaya State University. The path of curriculum preparation has changed and shifted in accordance with applicable regulations. Currently, the curriculum preparation is oriented towards the Indonesian National Qualifications Framework (COMMUNITY SERVICESI) and the National Higher Education Standards (SN-DIKTI). In addition, the curriculum also refers to the International Education Standards (IES) for Professional Accountants issued by the International Accounting Education Standards Board (IAESB).

Curriculum development also takes into account technological developments in the era of industry 4.0 and society 5.0. Over the next 5 years, technology changes the role of accountants who will be replaced by artificial intelligence (AI) and robotics with real-time output. Standardizing the architecture of information systems related to accounting and financial management requires a generation of accounting graduates with data analysis skills, adapting to technological literacy, professional ethical responsibility and developing renewed leadership styles. Therefore, accountants will indirectly be "forced" to develop mobile applications that still pay attention to data accuracy and transparency. In line with that, the curriculum also seeks to be designed to welcome the era of society 5.0, the application of technology with attention to community empowerment and social care. Thus, information technology and the moral value of student character are a necessity for accounting majors to sustainably welcome the industrial era 4.0 and society 5.0. From this

explanation, the curriculum preparation applies the humanistic-technological concept. The technological curriculum emphasizes competence with technological adaptation while the humanistic curriculum realizes the development of each learner's potential while still paying attention to moral values and character.

1.5. Legal Foundation

1. Law of the Republic of Indonesia Number 20 Year 2003 on the National Education System.
2. Law of the Republic of Indonesia Number 14 Year 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 Number 157, Supplement to State Gazette of the Republic of Indonesia Number 4586);
3. Government Regulation of the Republic of Indonesia Number 17 of 2010 on Education Management and Implementation.
4. Law of the Republic of Indonesia Number 12 Year 2012 on Higher Education (State Gazette of the Republic of Indonesia Year 2012 Number 158, Supplement to State Gazette of the Republic of Indonesia Number 5336);
5. Presidential Regulation of the Republic of Indonesia Number 8 of 2012, concerning the Indonesian National Qualifications Framework (COMMUNITY SERVICESI);
6. Regulation of the Minister of Research, Technology and Higher Education Number 44 of 2015 on National Standards for Higher Education.
7. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013, concerning the Implementation of COMMUNITY SERVICESI in the Field of Higher Education;
8. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020, concerning National Higher Education Standards;
9. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 5 of 2020, concerning Accreditation of Study Programs and Higher Education;
10. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 7 of 2020, concerning the Establishment, Amendment, Dissolution of PTN, and Establishment, Amendment, Revocation of PTS License;
11. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 81 of 2014, concerning Diplomas, Certificates of Competence, and Certificates of Higher Education Professions;
12. Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 62 of 2016 concerning Higher Education Quality Assurance System;
13. Academic Policy of Surabaya State University (Unesa) Document Code Number: 01/01.UNV/KA/2014, which was subsequently revised into Academic Policy of Surabaya State University in 2016 which contains the direction of Unesa's education, research, and community service policies. One of the policy directions in the field of education, namely: "Developing

and implementing a competency-based curriculum that refers to the Indonesian National Qualifications Framework (COMMUNITY SERVICESI) and the National Higher Education Standards (SN-Dikti) formulated with stakeholders includes mastery of knowledge, intellectual skills, practical, managerial, leadership, ethics, and manners".

14. Decree of the Rector of Surabaya State University Number 466/UN38/HK/DT/2016 concerning Guidelines for Curriculum Development for COMMUNITY SERVICESI and SN-Dikti Study Programs at Surabaya State University.

2. Vision, Mission, Objectives, Study Program Strategy, and The Program Educational Objectives (PEO)

2.1. Vision

The vision of the S1 Accounting Study Program is derived from the vision of Surabaya State University and the vision of the Faculty of Economics and Business:

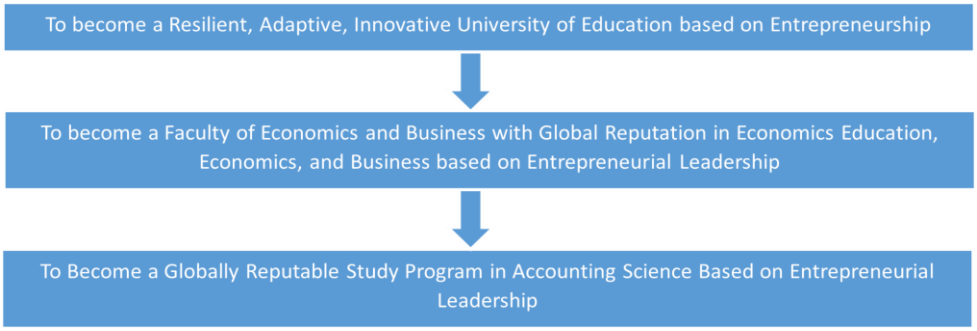


Image 1. Vision

2.2. Mission

Table 1. Mission

Surabaya State University	Faculty of Economics and Business	S1 Accounting Study Program
Organizing education in the field of education and non- education with strong, adaptive, and innovative character based on entrepreneurship.	Organizing undergraduate, master, doctoral, and professional education programs in the fields of economic education, economics, and business based on *entrepreneurial leadership*.	Organizing an undergraduate accounting education program based on *entrepreneurial leadership*

Surabaya State University	Faculty of Economics and Business	S1 Accounting Study Program
Organizing research and improving the quality of innovation in the field of education and non- education based on entrepreneurship	Organizing research and improving the quality of innovation in the field of economic education, economics, and business with a global reputation based on *entrepreneurial leadership*.	Organizing research and improving the quality of innovation in accounting science with a global reputation based on *entrepreneurial leadership*.
Organizing community service and disseminating innovations in the field of education and non- education based on entrepreneurship for the welfare of society	Organizing community service and disseminating innovations in the fields of economics, economics and business education with a global reputation based on *entrepreneurial leadership*.	Organizing community service and disseminating innovations in accounting science with a global reputation based on *entrepreneurial leadership*.
Organizing the activities of the tridharma of higher education through a multicampus system in synergy, integration, harmony, and sustainability by paying attention to the	Improving *good faculty governance* in organizational management that ensures quality on an ongoing basis.	Improving *good department governance* in organizational management that ensures quality on an ongoing basis.

2.3. Objectives and Strategy

Table 2. Objectives and Strategy

No.	Destionation	Strategy
1	Organizing an undergraduate accounting education program based on *entrepreneurial leadership*	1. Implementation of the curriculum of the S1 Accounting study program based on digital accounting with a regular evaluation process through sanctioning and public testing. 2. Regular quality assurance evaluation of learning quality 3. Carry out *tracer studies* to support curriculum evaluation 4. Developing international classes 5. Integration of Entrepreneurship and KWU Practices in the curriculum 6. Initiate and implement student exchanges at national and international levels 7. Implement *joint teaching* in curriculum development and teaching 8. Organizing *visiting scholar, visiting lecture*, and *international conference* regularly 9. Initiate and implement international internship opportunities 10. Initiate *double degrees* with foreign universities

No.	Destionation	Strategy
2	Organizing research and improving the quality of innovation in accounting science with a PLObal reputation based on *entrepreneurial leadership*.	1. Carry out research in accordance with the established roadmap 2. Increase publication of articles in reputable national and international journals 3. Increasing lecturer citations 4. Increasing research collaboration at national and international levels through: *peer-review*, *joint publication, research collaboration*.
3	Organizing community service and disseminating innovations in accounting science with a PLObal reputation based on *entrepreneurial leadership*.	1. Implement PKM in accordance with the established roadmap 2. Conduct international PKM regularly 3. Increase PKM publications to international journals 4. Disseminate PKM results in various forms of social media
4	Improving *good department government* in Organizational management that ensures quality on an ongoing basis	1. Application for national and international accreditation and reaccreditation 2. Providing opportunities for lecturers to improve their expertise through further study and competency improvement 3. Build and implement a quality-based cultural ecosystem with good governance through management with the concept of ONE (Sinergy, Accountability, Transparency, and Unity) 4. Implementation of PDCA cycle and continuous evaluation in management 5. RBA priorities that support the accounting major program

No.	Destionation	Strategy
		6. Implementation of a solid and responsive department administration 7. Optimizing the function of the S1 Accounting study program student association in improving students' academic and non-academic abilities. 8. Carry out *benchmarking* to universities at the national and international levels periodically
5	Organizing productive national and international cooperation in accounting science based on *entrepreneurial leadership*	1. Building national and international networks in stages in the Asia-Pacific region 2. Carry out *stakeholder satisfaction* surveys and follow up on the results 3. Initiation and development of Business Incubators 4. Increasing the role of the Accounting Alumni Association in the tridharma activities of PT (ambassadors of cooperation, providers of internship opportunities, and research and PKM collaborations)

2.4. The Programme Educational Objectives (PEO) S1 Accounting Study Program

The objective of the S1 Accounting Study Program is to produce graduates who work as accountants, auditors, consultants, entrepreneurs, and researchers who have the following competencies:

Table 3. Programme Educational Objectives

PEO 1	*Utilize and develop knowledge and be technologically skilled in accounting*
PEO 2	*Able to develop themselves and adapt to a dynamic global environment through research and education*

PEO 3	*Understand and uphold professional and ethical responsibilities, and develop leadership quality*

3. Curriculum Evaluation & Tracer Study

3.1. Curriculum Evaluation

The curriculum review conducted by the Curriculum Development Team shows indications that a link and match has been established from the curriculum prepared by the FEB Unesa Accounting Study Program with the needs of the accounting profession in the Business and Industrial World, which is to produce competent, ethical and adaptive Accounting Bachelor graduates with the development of information technology. The formation of courses, study materials, and curriculum structures seeks to be balanced following the dynamics of changes in government regulations and higher education curriculum policies such as graduate competencies following COMMUNITY SERVICESI and SN-Dikti, re-orientation of the curriculum to face the era of Industrial Revolution 4.0 and Society 5.0, and finally the policy program Merdeka Learning Campus Merdeka (MBKM). In addition, to form the core competencies of the FEB Unesa S1 Accounting study program in the curriculum, it has also adopted the competency standards for forming professional accountant qualifications set by IFAC, namely the International Education Standards (IES). The following is a general curriculum evaluation table that shows the suitability of the field of study with the work obtained from the tracer study to a total of 250 people from 299 alumni / graduates of the study program who answered the questionnaire related to the suitability of the current job with the field of study, it is known that 197 alumni stated that the current job was in accordance with the field of study taken, while the remaining 30 alumni answered that it was not in accordance with the field of knowledge and as many as 23 alumni of these respondents had not yet found a job so that it could not be confirmed. suitability.

Table 4. Suitability of Field of Study with Occupation

Question Aspect	Suitable	Not suitable
Suitability of Field of Study with Job	197	30
	87%	13%

3.2. Tracer Study

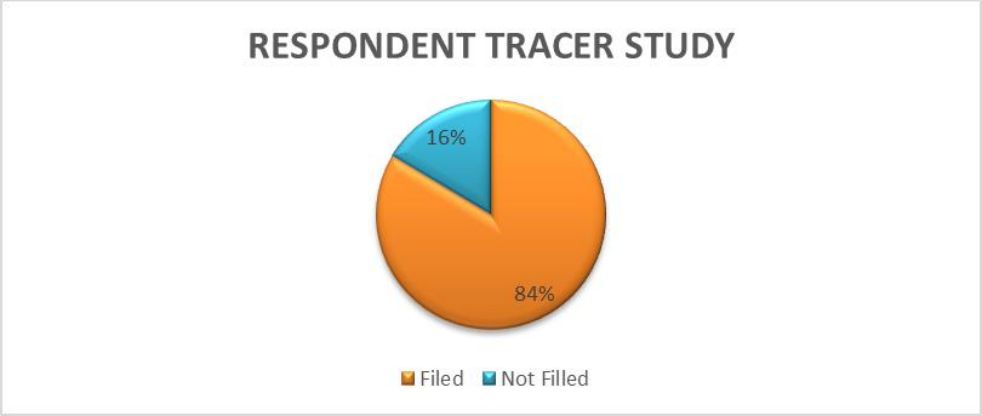


Image 2. Respondent Tracer Study

Based on Figure 1, there were 85 graduates in 2020, 83 graduates in 2021, 62 graduates in 2022, and 69 graduates in 2023. A total of 84% of alumni are willing to fill out the tracer study questionnaire, with details of 53 people (2020), 74 people (2021), 54 people (2022), and 68 people (2023). The remaining 16% with a total of 49 people were not willing to fill out the questionnaire.

Table 5. Role of Learning Methods assigned to the Learning Process

Learning Methods	Lectures	Demonstration	Research/Project Participation	Internship	Practices	PKL	Discussion
2020	2,00	2,96	2,50	2,51	2,35	2,50	2,01
2021	2,93	2,90	2,78	3,03	2,91	2,99	2,99
2022	2,75	3,05	2,84	2,91	2,91	2,93	2,80
2023	2,94	3,24	3,11	3,11	3,13	3,16	2,90
Average	2,85	3,04	2,81	2,89	2,83	2,90	2,68

Table 5 shows that effective learning methods for alumni during the learning process are through demonstrations and PKL or internships. Learning methods in the form of demonstrations make it easier for students to capture the material provided during learning, while internships and street vendors help students in the application of material and work practices

Table 6. Time to Find a Job

Year	Before Graduation	After Graduation
2020	32	21
	60,4%	39,6%
2021	33	42

	44,0%	56,0%
2022	20	34
	37,1%	62,9%
2023	35	29
	51,5%	48,5%

The percentage of alumni who looked for work before graduating was 60.4% (2020), 44.0% (2021), 37.1% (2022), and increased to 51.5% (2023), while the remaining 126 alumni who graduated from 2020-2023 started looking for work after graduation.

The waiting time for graduates to get their first job was categorized into less than 6 months, 6 to 18 months, and above 18 months. A total of 197 graduates got a job before 6 months of graduation, while 23 people got a job within 6-18 months after graduation and as many as 17 people took more than 18 months to get their first job after graduating from college. As described in the following figure.

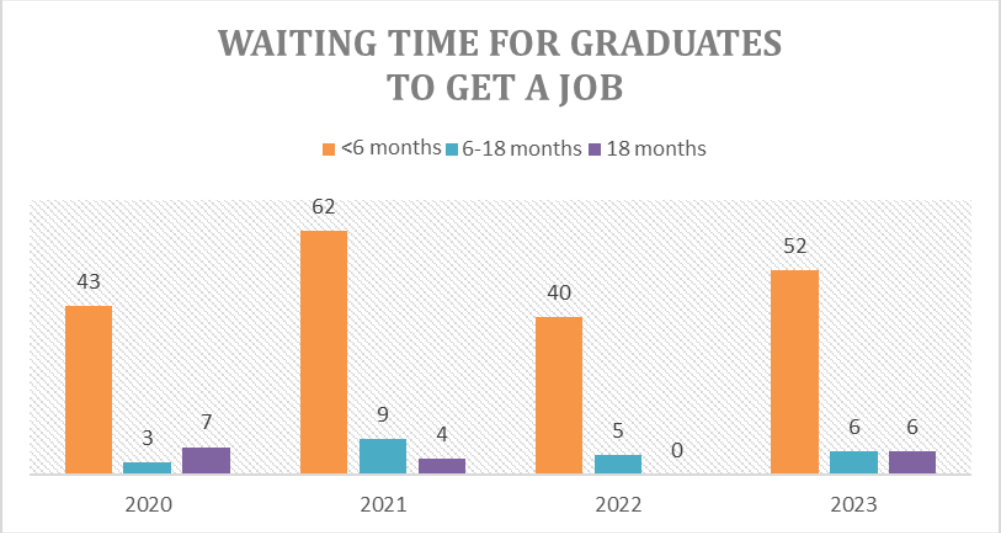


Image 3. Waiting Time for Graduates to Get a Job

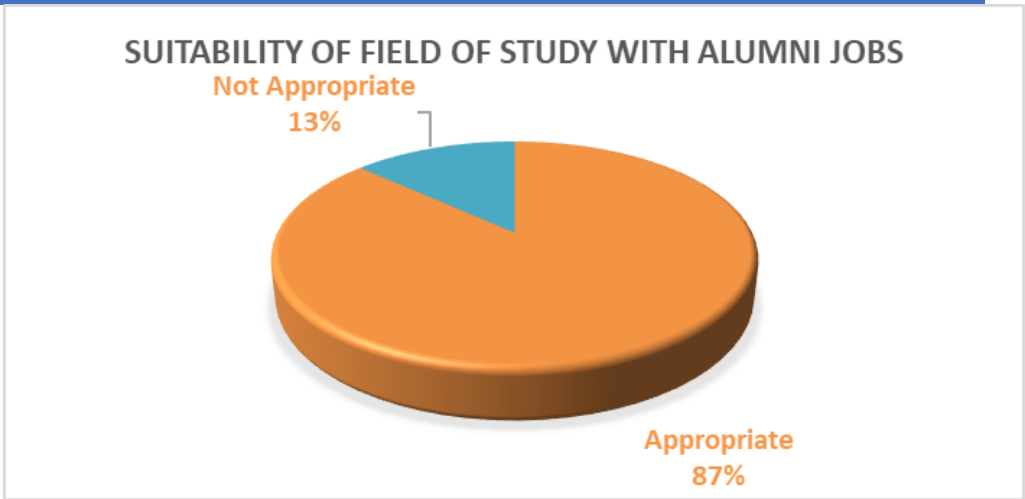


Image 4. Suitable of Field of Study with Alumni's Jobs

Image 4 shows that 197 people work in accordance with the field of study with a composition of 49 people, 58 people, 33 people, and 57 people in 2020-2023. The remaining 17 graduates in 2020 and 2021 and 15 graduates in 2022 and 2023 do not have a match between the field of study and the field of work.
It is known that 78% of alumni in 2020-2023 work as novice accountants in companies such as accounting and finance staff, tax staff, internal auditors, and financial administrators. As many as 8% of graduates work as external auditors or as consultants in professional service offices in accounting and taxation, while the rest are divided into two professional profiles, namely working as entrepreneurs as much as 10% of the number of graduates and research accountants as much as 4% of the total alumni in 2020 to 2023, as shown in

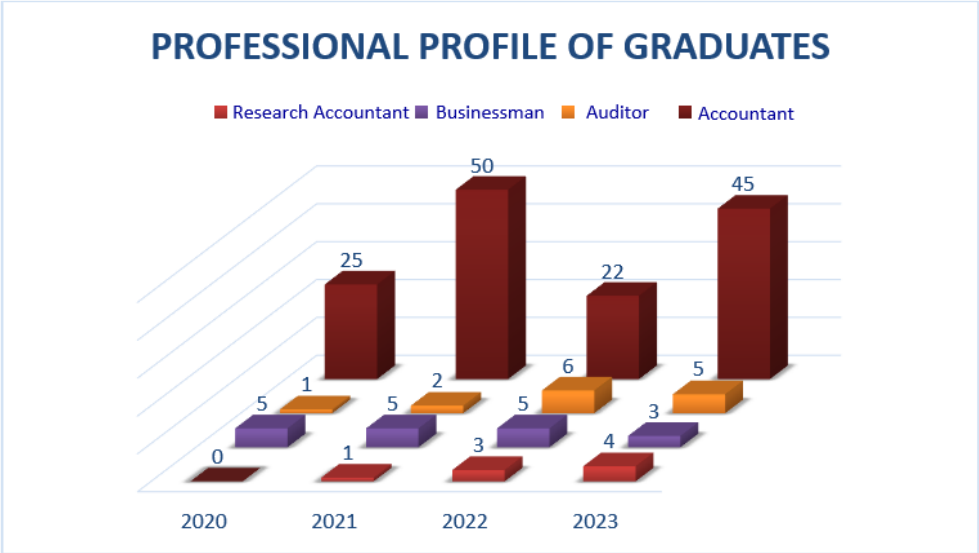


Image 5. Graduate Professional Profile

Image 6 explains that as many as 58% of graduates work in national companies, namely 27 people (2020), 42 people (2021), 26 people (2022), and 34 people (2023). While the rest work in local and international companies respectively 30% (68 graduates) and 12% (27 graduates) during the period 2020-2023.

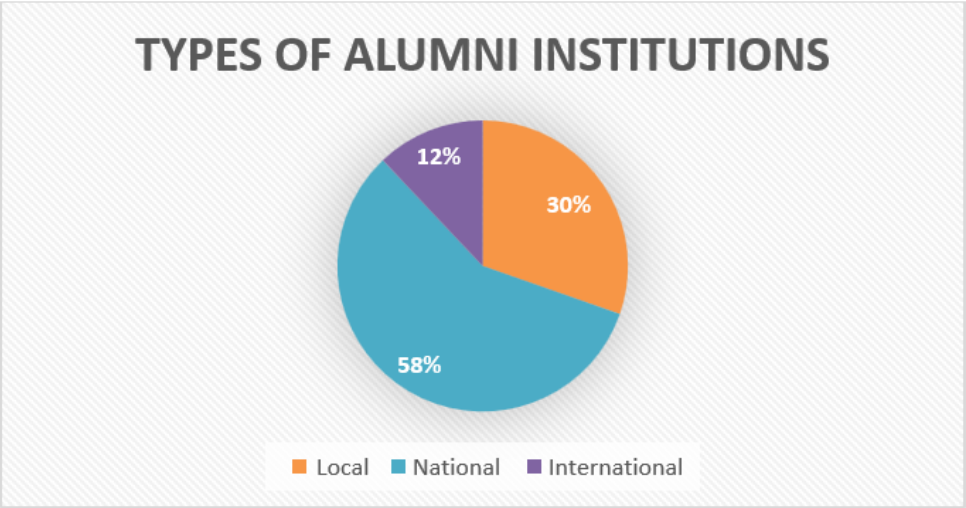


Image 6. Types of Alumni Institutions

3.3. User Alumni's Feedback

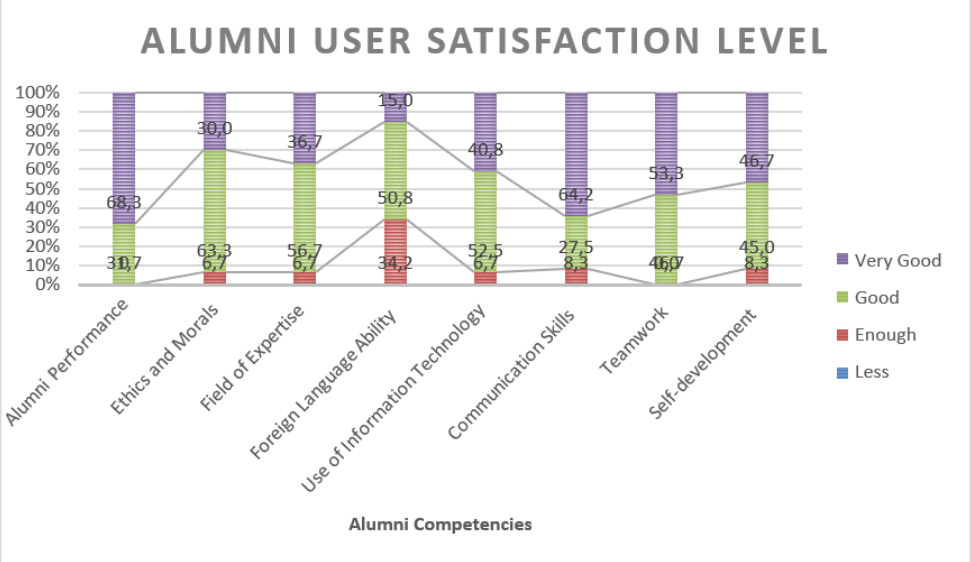


Image 7. Result of the Alumni User Survey

Image 7 shows the level of satisfaction of users who are graduates regarding alumni working in their company. Graduates are willing to fill out a user survey regarding the performance assessment of alumni categorized by several indicators, namely: alumni performance, ethics and morals, expertise in their field, foreign language proficiency, IT usage, communication skills, teamwork, and self-development of graduates. From the respondents, users from the company, it was obtained that the performance of graduates from 2020-2023 shows 31.7% good and 68.3% very good.

Regarding the abilities of alumni, both soft skills and hard skills, there are several aspects that respondents rated as adequate but in need of further improvement, including: ethics and morals, expertise in their field of study, IT usage, communication skills, self-development, and foreign language proficiency, which received a notable percentage of 34.2% compared to other competencies. Based on this, it is hoped that in the future, the foreign language

skills of graduates can be improved, as well as enhancing other soft skills among graduates.

4. Graduate Profile & Formulation of Programme Learning Outcomes (PLO)

4.1. Graduate Profile

Table 7. Graduate Profile and its Description

No	Graduate Profile (GP)	Description of Graduate Profile
GP 1	**Professional Accountant with a career in the profession**	
	Accountant	Graduate possess the ability to: a. Prepare, present, and analyze financial statements in accordance with governance, professional ethics, and PLObal integrity; b. Evaluate information systems and internal controls based on information technology; c. Assess management accounting practices to establish strategies and business decisions at both national and international levels.
	Auditor	Graduates have the knowledge, skills, and attitude to conduct financial statement audits in accordance with applicable auditing standards and professional ethics, utilizing advancements in information technology.
	Entrepreneur	Graduates possess the ability to: a. Leverage information technology to identify opportunities and have the courage to take business risks; b. Lead, build partnerships, and manage available resources; c. Plan and control business operations effectively and efficiently.
GP 2	Research Accountant	Graduates are capable of developing and engaging in lifelong learning for further studies in higher education, both formally and informally, in the field of accounting.

4.2. Formulation of Learning Outcomes

The formulation of the learning outcomes for the Bachelor's degree program in Accounting at the Faculty of Economics and Business, UNESA, can be found in Table 8.

Table 8. Programme Learning Outcomes of the Study Program

No	Programme Learning Outcomes (PLOs)
PLO1	Able to demonstrate religious, national, and cultural values, as well as academic ethics in carrying out their duties.
PLO2	Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters;
PLO3	Develop logical, critical, systematic, and creative thinking skills in carrying out specific work in their expertise and based on work competency standards in related fields.;
PLO4	Develop oneself continuously and collaboratively
PLO5	Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law;
PLO6	Able to analyze financial reports and conduct audits in compliance with the Professional Code of Ethics and Audit Standards, utilizing information technology;
PLO7	Able to prepare, present and evaluate cost accounting reports and management accounting in compliance with the Professional Code of Ethics, utilizing information technology;
PLO8	Able to prepare, present, analyze, and interpret financial and non-financial reports regarding sustainability for decision-making at a strategic level in compliance with the Professional Code of Ethics, utilizing information technology;
PLO9	Able to design accounting and management information systems, execute software, and evaluate information technology-based internal controls in compliance with the Professional Code of Ethics;
PLO10	Able to prepare, present and evaluate public accounting and tax reports in compliance with the Professional Code of Ethics, Public Accounting Standards and tax regulations, utilizing information technology;
PLO11	Able to design and perform accounting research and present the findings.

4.3. Matrix of the Relationship Between PLO and Graduate Profile

Table 9. Relationship Matrix of Profile & PLO

PLO	PEO1	PEO2	PEO3
Able to demonstrate religious, national, and cultural values, as well as academic ethics in carrying out their duties.		√	√

PLO	PEO1	PEO2	PEO3
Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters;		√	√
Develop logical, critical, systematic, and creative thinking skills in carrying out specific work in their expertise and based on work competency standards in related fields.;		√	√
Develop oneself continuously and collaboratively;		√	
Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law;	√	√	√
Able to analyze financial reports and conduct audits in compliance with the Professional Code of Ethics and Audit Standards, utilizing information technology;	√	√	√
Able to prepare, present and evaluate cost accounting reports and management accounting in compliance with the Professional Code of Ethics, utilizing information technology;	√	√	√
Able to prepare, present, analyze, and interpret financial and non-financial reports regarding sustainability for decision-making at a strategic level in compliance with the Professional Code of Ethics, utilizing information technology;	√	√	√
Able to design accounting and management information systems, execute software, and evaluate information technology-based internal controls in compliance with the Professional Code of Ethics;	√		√
Able to prepare, present and evaluate public accounting and tax reports in compliance with the Professional Code of Ethics, Public Accounting Standards and tax regulations, utilizing information technology;	√		√
Able to design and perform accounting research and present the findings.	√	√	

5. Determination of Study Materials

5.1. Overview of Body of Knowledge (BoK)

The S1 Accounting Study Program has four fields of knowledge, namely:

1. Financial Accounting
2. Management Accounting
3. Taxation and Public Accounting
4. Auditing and Accounting Information Systems

Table 10. Study Materials Based on Study Program PLOs

PLO		Study Material
PLO 1	Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties.	Organizational culture and academic ethics
PLO 2	Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters.	Interpersonal skill
PLO 3	Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	Professional skill
PLO 4	Develop self-sustainably and collaborate.	Interpersonal skill and Professional skill
PLO 5	Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law.	Economics and business
PLO 6	Able to analyze financial statements and perform auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology.	Auditing
PLO 7	Able to compile, present, and evaluate cost accounting reports, management accounting according to the Professional Code of Ethics with the support of information technology.	Management accounting

PLO		Study Material
PLO 8	Able to prepare, present, analyze, and interpret financial and non-financial reports while considering sustainability for decision-making purposes at the strategic level in accordance with the Professional Code of Ethics, supported by information technology.	Financial accounting
PLO 9	Able to design accounting information systems, management information systems, implement software, and evaluate internal controls based on information technology in accordance with the Professional Code of Ethics	Accounting information systems
PLO 10	Able to prepare, present, and broadcast public accounting and tax reports, in accordance with the Code of Professional Ethics, Public Accounting Standards, and tax regulations with the support of information technology.	Public sector accounting
PLO 11	Able to design and conduct research in the field of accounting and communicate the results.	Research methods

5.2. Description of Study Material

Table 11. Study Material (SM)

Code	Study Material (SM)	Description of Study Material
SM1	Organizational culture and academic ethics	Able to build relationships in the organizational environment by demonstrating values of religion, nationalism, national culture, and academic ethics during assignments.
SM2	Interpersonal skill	Possessing resilient, collaborative, adaptive, innovative, inclusive character, lifelong learning, and entrepreneurial spirit.

Code	Study Material (SM)	Description of Study Material
SM3	Professional skill	Capable of preparing work plans and presenting project reports in accordance with accounting competency standards.
SM4	Economics and business	Able to apply and analyze fundamental principles regarding various theories of Economics, Accounting, Business, and Business Law.
SM5	Auditing	Mastering the concepts, theories, methods, and application of auditing standards and techniques, internal control systems, as well as current auditing issues.
SM6	Management Accounting	Mastering the concepts, theories, methods, and application of management accounting techniques, management control, performance measurement, and current issues in management accounting.
SM7	Financial Accounting	Mastering the concepts, theories, methods, and application in financial and non-financial reporting in accordance with applicable accounting standards.
SM8	Accounting Information System	Mastering the concepts, theories, principles of internal control, and business processes within information systems, as well as applying skills in using system design tools to describe and evaluate information systems and internal controls based on information technology in producing relevant corporate reporting systems.
SM9	Public Sector Accounting	Able to prepare, present, and evaluate public accounting and tax reports in accordance with the Code of Professional Ethics, Public Accounting Standards, and tax regulations with the support of information technology.
SM10	Research Methodology	Able to design and conduct research in the field of accounting and communicate the results.

6. Formation of Course and Determination of Credit Weight

Courses are formed based on the Programme Learning Outcomes (PLO) assigned to the course and the study materials that align with those CPLs. The formation can use the following matrix pattern:

Table 12. Couse Formation

Code	Study Material	Sub Study Material	Course
SM1	Organizational culture and academic ethics	Able to build relationships in the organizational environment by demonstrating values of religion, nationalism, national culture, and academic ethics during assignments.	Introductory Accounting, Business Law, Public Accounting, Civic Education, Intermediate Accounting 2, Information Systems Analysis & Design, Database Management, Advanced Accounting, English, ERP Practice- Software, Accounting Information Systems (AIS), Public Sector Accounting, Capital Markets and Risk Management and Investment Management, Corporate Governance, Sustainability Accounting, Sharia Accounting, Financial Statement Analysis, Internal Audit, Character Development, Business Strategy, Organizational Behavior, Cost Accounting
SM2	Interpersonal skill	Possessing a resilient, collaborative, adaptive, innovative, inclusive character, a lifelong, learner, and an entrepreneurial spirit.	Pancasila Education, Business Law, Entrepreneurship, Digital Literacy, Civic Education, Statistics, English, Interpersonal Skills, Entrepreneurship Practice, Internship - Information and Communication Technology (ICT), Taxation Practice, Management Information System (SIM), E-Commerce, Character

Code	Study Material	Sub Study Material	Course
			Development, Business Strategy, Business Environment, Citizenship, Organizational Behavior, Business Feasibility Study
SM3	Professional skill	Able to develop work plans and present project reports in accordance with accounting competency standards.	Digital Literacy, Civic Education, Statistics, Financial Management, Introduction to Economic Theory, Research Methodology, Public Accounting, Information Systems Analysis & Design, Database Management, Auditing Practice, ERP Practice- Software, Management Accounting; English, Interpersonal Skill, Public Sector Accounting, Entrepreneurship Practice, Corporate Governance, Sustainability Accounting, Internship - Information and Communication Technology (ICT), Advanced Financial Management, Accounting Seminar, Sharia Accounting, Financial Statement Analysis, Management Information System (SIM), Accounting Information System (AIS), E- Commerce, Forensic Accounting and Investigative Auditing, Thesis, Character, Development, Business Strategy, Cost

Code	Study Material	Sub Study Material	Course
			Accounting
SM4	Economics and business	Capable of applying and analyzing fundamental principles of various theories in Economics, Accounting, Business, and Business Law.	Management Information System (MIS), Pancasila Education, Business Law, Entrepreneurship, Intermediate Accounting 1, Information Systems Analysis & Design, Accounting Theory, Financial Accounting Practice, Financial Statement Analysis, E-Commerce, Business and Organizational Environment
SM5	Auditing	Mastering the concepts, theories, methods, and applications of auditing standards and techniques, internal control systems, as well as current issues in auditing.	Information Systems Analysis & Design, Management Information Systems (MIS), Database Management, Capital Markets and Risk Management and Investment Management, ERP Practice- Software, Accounting Information Systems (AIS), Forensic Accounting and Investigative Auditing, Internal Audit
SM6	Management Accounting	Mastering the concepts, theories, methods, and applications of management accounting techniques, management control, performance measurement, and current issues in	Information Systems Analysis & Design, Database Management, Auditing Practice, ERP Practice- Software, Management Accounting; Cost Accounting,

Code	Study Material	Sub Study Material	Course
		management accounting.	Management Accounting Practice, Cost Accounting
SM7	Financial Accounting	Mastering the concepts, theories, methods, and applications in financial and non-financial reporting in accordance, with applicable accounting standards.	Introductory Accounting, Financial Management, Intermediate Accounting 1, Intermediate Accounting 2, Management Accounting, Accounting Theory, Advanced Accounting, Capital Markets and Risk Management and Management, Financial Accounting Practice, Corporate Governance, Strategic Management and Leadership, Sustainability Accounting, Advanced Financial Management, Islamic Accounting, Financial Statement Analysis, Organizational Behavior, Cost Accounting
SM8	Accounting Information System	Mastering the concepts, theories, principles of internal control, and business processes in information systems, as well as applying expertise in using system design tools to describe and evaluate information systems and internal controls based on information technology in producing relevant corporate reporting systems.	Information Systems Analysis & Design; Database Management; Internship -Information and, Communication Technology (ICT); ERP Practice-Software; Management Information System (MIS); Accounting Information System (AIS)
SM9	Public Sector Accounting	Able to prepare, present, and evaluate public accounting and taxation reports, in accordance with the Code of Professional Ethics,	Public Sector Accounting, Taxation Practice

Code	Study Material	Sub Study Material	Course
		Public Accounting Standards, and tax regulations, supported by information technology.	
SM10	Research Methodology	Able to design and conduct research in the field of accounting and communicate the results.	Statistics; Research Methods; Accounting Seminar; Thesis

Table 13. Matrix of PLOs and New Courses

No	Course	CU	Status		Programme of Learning Outcomes (PLO)										
			M	E	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11
	Semester I														
1	Pancasila Education	2	√		√	√									
2	Introductory Accounting	3	√		√		√					√			
3	Business Law	2	√		√		√	√	√						
4	Introduction to Economic Theory	2	√				√		√						
5	Financial Management	3	√				√					√			
6	Accounting Information System	3	√		√		√	√		√			√		
7	Tax Law	2	√		√		√		√						
8	Statistics	3	√		√	√	√	√							√
	Semester II														
1	Religious Education	2	√		√		√	√							
2	Citizenship Education	2	√		√		√	√							
3	Intermediate Accounting I	3	√				√					√		√	
4	Cost Accounting	2	√		√		√				√				
5	Taxation	2	√					√	√					√	
6	Public Accounting	2	√		√		√							√	
7	Management Information System	3	√					√	√				√		
8	Strategic Management and Leadership	3	√		√		√					√			
	Semester III														

1	Indonesian Language	2	√		√	√	√								√
2	Entrepreneurship	2	√			√			√						
3	Intermediate Accounting 2	3	√		√		√					√			
4	Database Management	3	√		√		√			√			√		
5	Management Accounting	3	√				√				√	√			
6	Auditing, Assurance, and Professional Ethics	3	√				√			√					
7	Research Methods	3	√				√								√
8	Financial Accounting Practices	3	√			√	√					√			
9	Taxation Practice	3	√				√							√	
	Semester IV														
1	Entrepreneurship Practices	3	√				√	√							
2	Physical Education and Fitness	3	√		√		√	√							
3	Advanced Accounting	3	√		√		√					√			
4	Accounting Theory	4	√			√	√	√	√						
5	Cost and Advanced Management Accounting	2	√												
6	Information Systems Analysis and Design	2	√		√		√		√	√			√		
7	Corporate Governance	3	√		√		√					√			
8	Accounting Seminar	3	√				√								√
9	Auditing Practice (ATLAS)						√			√					
	Semester V				1	2	3	4	5	6	7	8	9	10	11
1	Digital Literacy	2	√		√	√		√							
2	English Language	2	√		√	√	√	√							
3	COMMUNITY SERVICES	2	√		√	√	√	√							

	Program Planning														
4	COMMUNITY SERVICES Program Evaluation	2	√		√	√	√	√							
5	Business Strategy	3	√		√	√	√	√							
6	Interpersonal Skill	3	√		√	√		√							
7	Character Development	3	√		√	√	√	√							
8	Organizational Behavior	3	√		√			√				√			
9	Business Feasibility Study	4	√			√	√	√							
	Semester VI				1	2	3	4	5	6	7	8	9	10	11
1	Internship - Program Planning	2					√	√							
2	Internship - Program Evaluation	2			√	√		√							
3	Business and Organizational Environment	3				√	√		√						
4	Business Ethics	3				√	√	√							
5	Company Internal Control	3					√			√					
6	Business Communication	3					√		√						
7	ICT	4				√	√					√			
	Semester VII														
1	Internal Audit*)	3		√	√		√			√					
2	Investigative Audit and	3		√			√			√					
	Forensic Accounting														
3	Tax Planning	3		√	√			√	√						
4	E-Commerce	3		√		√	√	√	√						
5	Sharia Accounting	3		√	√		√					√			
6	Sustainability Accounting	3		√	√		√					√			

7	Capital Markets, Risk Management, and Investment Management	3		√	√							√			
8	Financial Statement Analysis	3		√	√		√		√			√√			
9	ERP- Software Practices	3		√	√		√			√			√		
10	Advanced Financial Management	3		√			√					√			
	Semester VIII				1	2	3	4	5	6	7	8	9	10	11
1	Thesis	4	√				√								√

Table 14. List of Courses, Learning Outcomes, Study Materials, and Learning Content

No	Course Code	Course Name	CPL charged to Course	Study Materials: Learning Material Time	Time Estimate (hours)		Cr Weight	ECTS
					Theory	Practice		
1		Indonesian Language	PLO 1: Able to demonstrate the values of religion, nationalism, and national culture, as well as academic ethics in carrying out their duties. PLO 2: Demonstrating	**Study materials:** Organizational culture and academic ethics, Interpersonal skills and Professional skills, Research methods. **Learning Materials:** 1. History, Position, and Function of the Indonesian Language 2. Critical Reading 3. Characteristics of Scientific Indonesian Language	90	0	2	3,18

			resilient, collaborative, adaptive, innovative, inclusive characteristics, lifelong learning, and an entrepreneurial spirit. PLO 3: Continuously develop oneself and collaborate. PLO11: Able to design and implement research in the field of accounting and communicate the results.	4. Spelling, Word Choice, Sentences, and Paragraphs 5. Ethics and Plagiarism in Scientific Work 6. Writing Proposals, Reports, and Articles 7. Academic Skills: Citation and Reference List 8. Editing 9. Scientific Work 10. Presentation Techniques				
2		Pancasila Education	Demonstrating resilient, collaborative, adaptive, innovative, inclusive characteristics, lifelong learning, and an entrepreneurial spirit.	**Study Materials:** Interpersonal Skills, Economics, and Business **Learning Materials:** 1. Introduction to Pancasila Education 2. Pancasila in the History of the Nation 3. Pancasila as a System of	90	0	2	3.18

				Philosophy 4. Pancasila as the Foundation of the State 5. Pancasila as a Way of Life and National Character 6. Pancasila as an Ideology 7. Pancasila as a Source of Ethics 8. Pancasila as the Basis for the Development of Knowledge 9. Pancasila as a Development Paradigm 10. Actualization of Pancasila in Life				
3		Introduction to Accounting	PLO 1: Able to demonstrate the values of religion, nationalism, and national culture, as well as academic ethics in carrying out their duties. PLO 3: Developing logical, critical, systematic, and creative thinking in carrying out specific tasks in	**Study Materials:** Organizational culture and academic ethics, Professional skills, Financial accounting **Learning Materials:** 1. KKPK 2. Accounting Equations 3. General Journal 4. Ledger 5. Trial Balance 6. Adjusting Journal Entries 7. Worksheet 8. Financial Statements 9. Closing Journal Entries	136	0	3	4.77

			their area of expertise, in accordance with the competency standards of the relevant field. PLO 8: Able to compile, present, analyze, and interpret financial and non-financial reports while considering sustainability for decision-making purposes at the strategic level in accordance with the Code of Professional Ethics, supported by information technology.					
4		Business Law	PLO 1: Able to demonstrate the values of religion, nationalism, and national culture, as well as academic ethics in carrying	**Study Materials:** Organizational culture and academic ethics, Professional skills, Interpersonal skills and Professional skills, Economics and business.	90	0	2	3.18

			out their duties. PLO 3: Developing logical, critical, systematic, and creative thinking in carrying out specific tasks in their field of expertise, in accordance with the competency standards of the relevant field. PLO 4: Continuously developing oneself and collaborating. PLO 5: Able to apply and analyze fundamental principles of various theories in Economics, Accounting, Business, and Business Law	**Learning Materials:** 1. Business Concepts and Private Law 2. Commercial Law 3. Law of Credit Guarantee Agreements 4. Law of Sales Agreements in Companies 5. Legal Forms of Companies and Franchises 6. Company Registration Requirements 7. Trade Business License (SIUP) 8. Industrial Business License (IUI) 9. Company Restructuring 10. Bankruptcy Law 11. Intellectual Property Rights (IPR) 12. Consumer Protection Law 13. Halal Certification, PIRT, and BPOM 14. Anti-Monopoly and Unfair Business Competition 15. Business Dispute Resolution 16. Export-Import in Business and Export-Import Law				

5		Entrepreneurship	PLO 2: Demonstrates resilience, collaboration, adaptability, innovation, inclusivity, lifelong learning, and an entrepreneurial spirit. PLO 5 : Able to apply and analyze basic principles of various theories in Economics; Accounting, Business; and Business Law.	**Study Materials:** Interpersonal skills, Economics, and Business **Learning Materials:** 1. Basic concepts of entrepreneurship 2. Self-motivation to realize dreams 3. Business opportunities and ideas 4. Business ethics 5. Business planning 6. Marketing planning 7. Production planning 8. Human resource planning 9. Financial planning	90	0	2	3.18
6		Introduction to Economic Theory	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	**Study Materials**: Professional skills, Economics and business **Learning Materials**: 1. basic concepts of micro and macro economics 2. consumer behavior 3. producer behavior 4. government pricing 5. two-sector economic equilibrium	135	0	3	4.77

			PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law.	6. Three-sector economic equilibrium 7. open economy equilibrium				
7		Physical Education and Health	PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop oneself sustainably and collaboratively.	**Study Materials:** Organizational culture and academic ethics, Professional skills **Learning Materials**: 1. The nature of physical education and sports 2. Components of fitness 3. Personality development through small games without tools 4. Personality development through small games with tools 5. Aerobic activity 6. Big ball/small ball game activities 7. Aquatic and outdoor education activities	0	91	2	3.18

8		Religious Education	PLO 1: Able to demonstrate religious values, nationality and national culture, as well as academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop self-sustainably and collaboratively.	**Study Materials**: Organizational culture and academic ethics, Professional skills **Learning Materials**: 1. The Nature of Islamic Religious Education in Public Universities 2. Good Religion as a Path to God 3. Reinterpreting Faith, Islam, and Ihsan in the Perspective of Love 4. Achieving Peace of Mind and Happiness through Sufism 5. Muslims and the Qur'an: A Muslim's Ideal Interaction with His Holy Book 6. The Function and Role of the Mosque in the Development of Islam 7. The Importance of Moderation in Religion 8. Grounding Islam in Indonesia through Cultural Acculturation 9. Islamic Economic System 10. Affirming Identity as a Muslim in the PLObal Era 11. The Development of Science and Technology (IPTek) in Islamic Perspective	91	0	2	3.18

				12. Anticorruption Education as an Implementation of the Concept of Faith 13. Emancipation of Women in Islamic Perspective 14. Building a Harmonious Family 15. through Marriage				
9		Digital Literacy	PLO 1: Able to demonstrate religious values, nationality and national culture, as well as academic ethics in carrying out their duties. PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 4: Develop themselves sustainably and collaboratively.	**Study Materials**: Interpersonal skill; Professional skill **Learning Materials**: 1. Definition of Digital Literacy, use of digital literacy (Infographics, entrepreneurship, education, research) 2. Information technology to browse data / information, browser 3. News filtering (hoax) 4. Computer basics, Processor, Memory, Storage, operating system 5. Privacy, security, intellectual property rights 6. Word applications, delays supporting the writing of books and scientific articles 6. 7. Basic application		91	2	3.18

				programming according to the field of study program and media creation using animation software and video applications 8. Basic knowledge of the internet, 9. social networking, web pages, and cloud storage				
10		Taxation	PLO 4: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and	**Study materials**: Interpersonal skills and Professional skills, Economics and business, Public sector accounting **Learning Materials**: 1. Calculate and analyze the understanding of income tax article 21/26 2. Calculate and analyze the understanding of Income Tax Articles 22, 23, 24, 15 and final Income Tax. 3. Calculate and analyze the understanding of tax installments (ITA 25) and calculate tax payable (ITA 29). 4. Analyze the understanding of the concept of individual tax 5. Analyze the understanding of the concept of corporate	45	45	2	3.18

			Business Law. PLO 10: Able to compile, present, and evaluate public accounting and taxation reports, according to the Professional Code of Ethics, Public Accounting Standards, and tax regulations with the support of information technology.	tax 6. Analyze the understanding of the concept of VAT and STLG. 7. Calculate and analyze the understanding of PBB and BPHTB 8. Calculate and analyze the understanding of local taxes, local levies and stamp duty 9. Analyze the understanding of the concept of international taxation				
11		Civics Education	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Able to demonstrate religious values, nationality and national culture, and academic ethics	**Study Materials**: Organizational culture and academic ethics; Professional skills; Interpersonal skills **Learning Materials:** 1. Identify and solve problems related to nationality and citizenship. 2. Theoretical concepts of Citizenship in the context of nation and state. 3. Fostering pride as an Indonesian citizen in the context of the values and morals of Pancasila, the 1945	90	0	2	3.18

			in carrying out their duties. PLO 4: Continuously develop oneself and collaborate.	Constitution of the Republic of Indonesia, the values and commitment of Unity in Diversity and the Unitary State of the Republic of Indonesia. 4. Theoretical concepts of Civic Education to solve relevant problems in society, nation and state. 5. Be a good citizen in the life of society, nation and state.				
12		Statistics	PLO 1: Able to demonstrate religious values, nationalism and national culture, as well as academic ethics in carrying out their duties. PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters.	**Study Materials**: Organizational culture and academic ethics, Interpersonal skills, Professional skills, Research methods. **Learning Materials**: 1. Level of data measurement 2. Relative location of mean, median, and mode, dot plot data and steam- and-leaft display 3. Mean, variance, and standard deviation of discrete probability distribution and normal probability distribution 3. 4. Sampling method 5. Estimation and confidence intervals on population	136	0	0	4.77

			PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop themselves continuously and collaborate. PLO 11: Able to design and carry out research in the field of accounting and communicate the results.	means and selecting sample sizes 5. 6. Hypothesis testing and p value in hypothesis testing and two-sample hypothesis testing 7. F distribution, ANOVA test, two- way ANOVA with interaction 8. Correlation analysis, assessing predictive ability by regression equations, and predicting from interval estimates 9. Multiple analysis, assumptions in multiple regression, regression with interaction, multilevel regression, and non-parametric analysis.				

13		Financial Management	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	**Study Materials**: Professional skills; Financial accounting **Learning Materials**: 1. Basic concepts of financial management 2. Time value of money. 3. Financial statement analysis 4. Working capital management 5. Company's cost of capital 6. Project cash flow 7. Capital structure 8. Dividend policy 9. Special topics of financial management	136	0	3	4.77

14		Intermediate Accounting 1	PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	**Study Materials**: Economics and Business; Financial Accounting **Learning Materials**: 1. Conceptual Framework for Financial Reporting 2. Cash and Receivables 3. Valuation of Inventories: A Cost- Basis Approach 4. Inventories: Additional Valuation Issues 5. Acquisition and Disposition of Property, Plant, and Equipment 6. Depreciation, Impairments, and Depletion 7. Intangible Assets 8. Income Statement and Related Information **9.** Statement of Financial Position and Statement of Cash Flows	136		3	4.77

			PLO 10: Able to compile, present, and evaluate public accounting and taxation reports, in accordance with the Professional Code of Ethics, Public Accounting Standards, and tax regulations with the support of information technology.					
15		Research Methodology	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 11: Able to design and carry out research in the field of accounting and	**Study Materials**: Professional Skills, Research Methods **Learning Materials**: 1. Analyzing and murgency research 2. Determine the problem formulation 3. Analyze and relate the theory to the problem 4. Selecting and analyzing the testing approach according to the background and research objectives 5. Interpret results and statistical tests logically and systematically	135	0	3	4.77

			communicate the results.	6. Analyze qualitative research paradigms **7.** Analyze the types and uses of qualitative research in accordance with the research objectives (descriptive, interpretive, and critical)				
16		Intermediate Accounting 2	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	**Study Materials**: Organizational culture and academic ethics, Professional skills, Financial accounting, **Learning Materials**: 1. Current Liabilities, Provisions, and Contigencies 2. Non-Current Liabilities 3. Equity 4. Dilutive Securities and Earning Per Share 5. Investments 6. Revenue Recognation 7. Accounting for Income Taxes 8. Accounting for Leases	136	0	3	4.77

			PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.					
17		Systems Analysis and Design	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in	**Study Materials**: Organizational culture and academic ethics, Professional skills, Economics and business, Auditing and Accounting information systems. **Learning Materials**: 1. Basic types of systems 2. System development process 3. System modeling 4. System design 5. Entity Relationship Diagram (ERD)	40	96	3	4.77

			performing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law. PLO 6: Able to analyze financial statements and perform auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information	6. Constraint entity relationship diagram, mapping entity relationship diagram 7. Conceptual Data Model (CDM) and Physical Data Model (PDM)				

			technology. PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate information technology-based internal controls in accordance with the Professional Code of Ethics.					
18		Database Management	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in performing specific work in their field of	**Study Materials**: Organizational culture and academic ethics, Professional skills, Auditing and Accounting information systems. **Learning Materials**: 1. Basic concepts of Data Base Management System 2. Database environment, keys and relationships between tables 3. Entity Relationship Diagram (ERD) 4. Entities, attributes,	40	96	3	4.77

			expertise and in accordance with the work competency standards of the field concerned. PLO 6: Able to analyze financial statements and perform auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology. PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate information	relations and degree of cardinality 5. Database system, 6. Power Business Intelligence, data analytics and quick insight 7. Visualization with Power Business Intelligence.				

			technology-based internal controls in accordance with the Professional Code of Ethics.					
19		Management Accounting	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 7: Able to compile, present, and evaluate cost accounting reports, management accounting according to the Professional Code	**Study Material** : Professional skills, Management accounting, Financial accounting. **Learning Materials** : 1. Management Accounting 2. Cost analysis 3. Standard costing 4. Relevant costing 5. Profitability of the company and customers 6. Budgeting 7. Inventory management 8. Performance measurement 9. Balance scorecard 10. Lean manufacturing 11. Environmental management accounting 12. Corporate sustainability reporting	90	90	4	4.77

			of Ethics with the support of information technology. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.					
20		English Language	PLO 1: Able to demonstrate religious values, nationalism and national culture, as well as academic	**Study Material :** Organizational culture and academic ethics, Interpersonal skills, Professional skills, Interpersonal skills and	136	0	3	4.77

			ethics in carrying out their duties. PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial character. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Continuous self-	Professional skills. **Learning Materials :** 1. Various tenses and sentence patterns 2. Passive voice 3. Advanced sentence types: Compound sentence, Complex Sentence and the use of Subject and Verb Agreement and part of speech. 4. English Paragraph or Essay 5. English text 6. Forms of business activities 7. Presentation related t o business activities in English 8. Correspondence in business 9. Business telephoning 10. Trends: chart & graph 11. Job advertisement, application letter and CV 12. Job interview				

			development and collaboration.					
21		Accounting Theory	PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	**Study Material :** Economics and Business; Financial Accounting **Learning Materials :** 1. History and development of accounting 2. Elements and structure of accounting theory 3. Formulation of accounting theory (traditional approach) 4. Formulation of accounting theory (regulatory approach) 5. Able to describe the formulation of accounting theory (regulatory approach) 6. The conceptual framework for financial accounting and reporting 7. Research perspectives	136		3	4.77

			PLO 4: Continuous self-development and collaboration. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Business; and Business Law	in accounting 8. Accounting: A science with multiple paradigms 9. Approaches to events and Behavior Predictive approach 10. Positive approach, profit tools and earnings management 11. Accumulated current value 12. General price level accumulation 13. Alternative asset valuation and income smoothing models				
22		COMMUNITY SERVICES - Interpersonal Skill	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 2: Demonstrate	**Study Material :** Interpersonal Skil; Professional Skill **Learning Materials :** 1. The meaning and importance of Interpersonal Skills for daily life 2. Self concept, self awareness, self esteem.	136	0	3	4,77

			resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial character. PLO 4: Continuous self-development and collaboration	3. Intelectual Question (IQ) but continue to hone emotional Question (EQ). 4. Interaction requires the ability to maintain a relationship 5. Interpersonal Skill Development 6. Interpersonal Skill Conflict 7. Harmonious relationships with others 8. Interpersonal skills to be used in every profession to run success at work.				
23		Advance Accounting	PLO 1: Able to demonstrate religious values, nationalism and national culture, as well as academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative	**Study material:** Organizational culture and academic ethics, Professional skills, Financial accounting **Learning Materials:** 1. Business combinations 2. Stock investments-investor accounting and reporting 3. An introdaction to consolidated financial statmenets	136	0	3	4.77

			thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	4. Consolidation Techniques and Procedures 5. Intercompany Profit Transactions—Inventories 6. Intercompany Profit Transactions—Plant Assets 7. Intercompany Profit Transactions—Bonds 8. Consolidations—Changes in Ownership Interests				

24		Public Sector Accouting	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 10: Able to compile, present, and evaluate public accounting and taxation reports, in accordance with the	**Study Material :** 1. Organizational culture and academic ethics 2. Professional skills 3. Public sector accounting **Learning Materials** : 1. characteristics of public sector organizations and budgets, including government budgets (APBN, APBD, and APB-Des); 2. public sector performance measurement to assess the effectiveness and efficiency of government financial management; 3. accounting techniques, the structure of financial statements, and the use of accounting information in public sector organizations; and 4. accounting practices in central government and local government	40	96Praktik	3	4.77

			Professional Code of Ethics, Public Accounting Standards, and tax regulations with the support of information technology..					
25		Capital Markets and Risk Management and Investment Management	PLO 1: Able to demonstrate academic ethics in carrying out their duties. PLO 6: Able to analyze financial statements and perform auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology. PLO 8: Able to compile,	**Study Material :** Organizational culture and academic ethics, Auditing, Financial accounting **Learning Materials** : 1. Types of investment 2. Capital market and capital market instruments 3. Return and risk 4. Portfolio Return 5. Counting stocks traditional approach 6. Compound value 7. Present value 8. Cash flow and initial project investment 9. Analyze proposed investment projects using various valuation methods	135	0	3	4.77

			present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.					
26		Financial Accounting Practice	PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 3: Develop logical, critical, systematic, and creative	**Study Material:** Economics and business; Financial accounting **Learning Materials:** 1. Excell Literacy (VLookup) 2. Excell literacy (HLookup) 3. Financial Statement Presentation (PSAK 1) 4. Financial Statements of Service, Trading, and Manufacturing Entities 5. Cash Flow Statement (PSAK 2) 6. Bank Reconciliation 7. Accounts Receivable and	0	135	3	4.77

			thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	Notes Receivable 8. Inventory (PSAK 14) 9. Inventory Method and Inventory Card 10. Fixed Assets (PSAK 16) 11. Intangible Assets (PSAK 19) 12. Investment Property (PSAK 13) 13. Borrowing Costs (PSAK 26)				

27		Entrepreneurship Practices	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop self-sustainably and collaborate.	**Study Material:** Interpersonal skills and Professional skills **Learning Materials:** 1. Preparation activities for starting a business startup 2. Implementing and reporting business internship 3. Present the internship report in the form of a presentation 4. Start the implementation of the business pilot 5. Business management 6. Business development practices 7. Advanced business management practices 8. Implementing entrepreneurial gebyar 9. Final evaluation of business management and preparation of final report	0	135	3	4.77
28		Corporate Governance	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their	**Study Materials:** Organizational culture and academic ethics; Professional skills; Financial accounting **Learning Materials:** 1. The meaning, history,	135	0	3	4.77

			duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information	development, and journey of CG 2. CG practices PLObally 3. The strategic role of management, board of commissioners, accountants 4. CG principles 5. CG and risk management 6. CG culture, values and ethics 7. IT influence in CG implementation 8. Relationship between CG and CSR 9. CG practices in banking, public companies, Islamic institutions, and nonprofits.				

			technology.					
30		Sustainability Accounting	PLO 1 : Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3 : Develop logical, critical, systematic, and creative thinking in performing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8 : Able to compile, present, analyze and interpret financial	**Study Materials:** Organizational culture and academic ethics; Professional skills; Financial accounting **Learning Materials:** 1. Basic concepts, from the definition of sustainability to business models, value chains and reporting frameworks. 2. The concept of 5Ps and SDGs of sustainability accounting including people, planet, prosperity, peace, and partnership. 3. The role of accountants in fueling sustainability. 4. Theories underlying sustainability accounting. 5. Evolution of non-financial reporting. 6. Forms of non-financial reporting from GRI Standards. 7. Forms of non-financial reporting from the	136	0	3	4.77

			and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	International Integrated Reporting Council (IIRC). 8. Forms of non-financial reporting from International Financial Reporting Standards (IFRS) S1 and S2.				
31		Internship - Information and Communication Technology (ICT)	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop self-sustainably and collaboratively.	**Study Materials:** Professional skills; Interpersonal skills; Accounting information systems **Learning Materials:** 1. The impact of Information and Communication Technology (ICT) developments on the organizational environment and business models. 2. ICT support for data analysis and decision making 3. ICT support for risk identification, reporting and management within an organization	0	136	3	4.77

			PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate information technology-based internal controls according to the Professional Code of Ethics.	4. Usefulness of ICT for analyzing data and information 5. Use of ICT to improve the efficiency and effectiveness of communication 6. Application of ICT to improve the efficiency and effectiveness of organizational systems 7. Analysis of the adequacy of ICT processes and controls 8. Identification of improvements to ICT processes and controls 9. Evaluation of the ICT environment to identify financial statement- related controls to determine their impact on the overall audit strategy.				
32		Advanced Financial Management	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the	**Study Materials:** Professional skills; Financial accounting **Learning Materials:** 1. Investment valuation techniques 2. Business valuation. 3. Business capital requirements, assessing	136	0	3	4.77

			work competency standards of the field concerned. PLO 8; Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.	financing options, and recommending relevant financing methods. 4. Financial strategies in corporate restructuring, reorganization, and insolvency (financial distress). 5. Merger, acquisition, and divestment plans and processes. 6. Financial risk management related to hedging and derivatives. 7. Financial risk management related to international trade.				
33		Auditing Practice	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	**Study Material:** Professional skills, Auditing **Learning Materials:** 1. pre-engagement, 2. risk assessment, 3. responding to assessed risks, 4. completion and formulation of audit opinion in one audit tool application called	40	136	3	4.77

			PLO 6: Able to analyze financial statements and conduct audits in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology.	ATLAS.				
34		Taxation Practices	PLO 3: Develop logical, critical, systematic, and creative thinking in performing specific work in their field of expertise and in accordance with work competency standards. PLO 10: Able to compile, present, and evaluate public accounting and taxation reports, according to the Professional Code of Ethics, Public	**Study Material:** Interpersonal skills; Public sector accounting **Learning Materials:** 1. General information and case instruction 2. Income tax article 21 withheld and deposited in July, September and December 3. Income tax Article 22 deducted and deposited 4. PPh 23 deducted and deposited 5. Income tax article 4 paragraph 2 deducted and paid 5. 6. Income tax article 25 and income tax article 29 of individual and corporate	0	135	3	4.77

			Accounting Standards, and tax regulations with the support of information technology.	taxpayers 7. Calculate and analyze VAT (Form 1111 DM)				
35		Accounting Seminar	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 1:. Able to design and carry out research in the field of accounting and communicate the results.	**Study Materials:** Professional skills; Research methods **Learning Materials:** 1. Research mapping 2. Formulating the problem 3. Analyzing the background 4. Determine the urgency of the research 5. Determine the purpose and benefits of the research 6. Linking the literature with the problem formulation 7. Analyzing the results of previous research 8. Formulate a framework 9. Determine the type of research and tools 10. Identify sources and types of data 11. Analyze the steps of data collection, data	0	90	2	3.18

				processing, data validation, and data analysis				
36		Sharia Accounting*)	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 8: Able to compile, present, analyze and	**Study Materials:** Organizational culture and academic ethics; Professional skills; Financial accounting **Learning Materials:** 1. The meaning of Islam, the basics of Islamic teachings, and sources of Islamic law 2. Islamic financial system 3. Islamic financial institutions 4. Basic framework of Islamic accounting 5. Islamic transactions (murabahah, musyarakah, mudharabah, salam, istishna', ijarah, sharf, wadiah, wakalah, kafalah, hawalah, and qard hasan) 6. Islamic insurance 7. Zakat and waqf 8. Shares, sukuk, mutual funds 9. Pesantren accounting	135	0	3	4.77

			interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology.					
37		Financial Statement Analysis*)	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of	**Study Material:** Organizational culture and academic ethics, Professional skills, Economics and business, Financial accounting **Learning Materials:** 1. Concept of Business Analysis 2. Business Feasibility Analysis 3. Company Financial Ratios: Liquidity, solvency, profitability and activity ratios) 4. Bank Health Factors (RGEC) 5. Financial Prospective and Proforma Analysis	135	0	3	4.77

			expertise and in accordance with the work competency standards of the field concerned. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of making decisions at a strategic level according to the Professional Code of Ethics with the	6. Dupont Analysis 7. Credit Analysis (5C) 8. Financial Distress 9. Analysis of the Company's Financial Performance using Ms. Excel				

			support of information technology.					
38		ERP Practice-Software	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 6: Able to analyze financial statements and perform	**Study Materials:** Organizational culture and academic ethics; Professional skills; Auditing; and Accounting information systems **Learning Materials:** 1. Organizational elements in MySAP. 2. Login, and use the Help function in MySAP. 3. Organizational elements in MySAP and create Customer master & Material master. 4. Purchase Order. 5. Good receipt and Invoice verification, Sales Order. 6. Good issue and Billing, Account Payable & Outgoing payment and Account Receivable & Incoming/ 7. Outcoming payment, Human Capital Management master.	40	96	3	4.77

			auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology. PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate information technology-based internal controls in accordance with the Professional Code of Ethics.	8. Asset and Bank master, closing procedure and displaying financial statements on MySAP software.				
39		Management Information System (MIS)	PLO 4: Developing oneself continuously and collaborating.	**Study Materials:** Interpersonal skills and Professional skills, Economics and business, Accounting information systems	136	0	3	4.77

			PLO 5: Able to apply and analyze basic principles of various theories of Economics; Accounting, Business; and Business Law. PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate internal controls based on information technology according to the Code of Professional Ethics.	**Learning Materials:** 1. How information technology facilitates the integration and management of business operations at the international level also studies the relationship between information systems, organizational structures, and business strategies, with a focus on how the use of information technology can support the achievement of the company's strategic goals. 2. Basic principles in designing, managing, and utilizing databases for business information needs. 3. Telecommunications, Internet, and Wireless Technology are important topics in understanding how modern communication networks support fast and secure data transmission in a PLObal scope. 4. Knowledge management is also studied to utilize and manage information as a strategic asset in an organization. Finally, the development of information				

				systems using project management is taught to prepare students in designing, implementing, and managing complex IT projects with a structured and efficient approach				
40		Accounting Information System (AIS)	PLO 1: Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the relevant field. PLO 6: Able to analyze financial reports and conduct audits in	**Study Materials:** Organizational culture and academic ethics, Professional skills, Auditing, and Accounting information systems **Learning Materials:** 1. The relationship between the business environment and external audits and information technology audits 2. Efficient transaction processing, and how ethics, fraud, and control play a role in maintaining the integrity of accounting information, 3. Revenue cycle 4. Expenditure cycle 5. Payroll processing procedures 6. Fixed asset management, to ensure that all operational and financial aspects are recorded accurately and in accordance	135	0	3	4.77

			accordance with the code of professional ethics and audit standards with the support of information technology. PLO 9: Able to design accounting information systems, management information systems, implement software, and evaluate internal controls based on information technology in accordance with the code of professional ethics.	with applicable accounting standards.				
41		E-Commerce	PLO 2: Demonstrate a strong, collaborative, adaptive, innovative, inclusive, lifelong learning, and	**Study Materials:** Interpersonal skills, Professional skills, Economics and business **Learning Materials:** 1. Business-to-Business E-Commerce, which discusses transactions between	136	0	3	4.77

			entrepreneurial character. PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the relevant field. PLO 4: Develop oneself sustainably and collaborate. PLO 5: Able to apply and analyze basic principles of various theories of Economics; Accounting, Business; and Business Law.	companies online to improve efficiency and operational scale. 2. Mobile commerce and the Internet of Things (IoT) are also in focus with an exploration of how these technologies are changing the way consumers interact with products and services. 3. The concept of Intelligent (Smart) E-Commerce introduces systems that use artificial intelligence to optimize user experience and business decision making. 4. Payment systems, such as e-wallets and digital payment systems, are integral to facilitating safe and efficient online transactions. 5. Supply Chain in E-Commerce discusses the integration of digital supply chains to optimize logistics and delivery processes. 6. Exploration of the regulatory, ethical, and social environments surrounding e-commerce, as well as PLObalization				

				strategies, the role of MSMEs, and the implementation of technology in an increasingly connected PLObal context.				
42		Investigative Audit and Forensic Accounting*)	PLO 3: Develop logical, critical, systematic, and creative thinking in performing specific work in their field of expertise and in accordance with the work competency standards of the relevant field. PLO 6: Able to analyze financial reports and conduct audits in accordance with the Code of Professional Ethics and Audit Standards with the support of information technology.	**Study Material:** Professional skill, Auditing **Learning Material:** 1. Application of Forensic Accounting models and scope 2. Ethical dilemma situations and explaining the application of the code of ethics for forensic accountants in accordance with investigative audit Standards 3. Types of fraud and interpreting fraud case reports 4. Investigative audit techniques that are in accordance with the type of fraud case 5. Fraud cases in the procurement cycle and applying appropriate investigative audit techniques 6. Fraud mode and applying appropriate	136	0	3	4.77

				investigative audit techniques 7. Fraud mode and applying appropriate investigative audit techniques 8. Types and modes of fraud and applying investigative audit techniques using Computer Assisted Audit Tools (CAAT) 9. Symptoms and or signs/indications of possible fraud 10. Organizational conditions and explaining the role of accountants in efforts to prevent, detect and investigate fraud				
43		Internal Audit	PLO 1: Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in carrying	**Study Materials:** Organizational culture and academic ethics, Professional skills, Auditing **Learning Materials:** 1. Theoretical concepts related to Risk-Based Internal Audit (AIBR), and the role of internal auditors in achieving organizational goals 2. Professional Practitioner Reference Framework both	136	0	3	4.77

			out specific work in their field of expertise and in accordance with the work competency standards of the relevant field. PLO 6: Able to analyze financial reports and conduct audits in accordance with the Code of Professional Ethics and Audit Standards with the support of information technology.	Internal Auditor Standards and Code of Ethics, 3. The relationship between Corporate Governance, Business Processes, Business Risks with Enterprise Risk Management 4. The differences between the five main components of internal control based on COSO and compiling the Internal Audit Charter 5. Information Technology Risk and Fraud Risk using the Data Analytics method 6. The process of planning and implementing written communication during the assurance 7. and consulting assignment process 8. Audit Evidence into Audit Working Papers, analysis of Fraud and Corruption cases in the public sector, Internal Audit Maturity Model.				

44		Tax Planning	PLO 1: Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties. PLO 4: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the relevant field. PLO 5: Able to analyze financial reports and conduct audits in accordance with the Code of Professional Ethics and Audit Standards	**Study materials:** Organizational culture and academic ethics, Interpersonal skills and Professional skills, Economics and business **Learning materials:** 1. Basic concepts of tax management 2. Selection of business forms in the context of tax management 3. Selection of financing sources in the context of tax management 4. Tax management of business combinations and liquidations 5. Tax management of inbound and outbound investment structures 6. Tax management of personal income tax 7. Tax management of withholding tax 8. Tax management of business income and other income 9. Tax management of expense elements from the sale of goods and deductions from gross income 10. Tax management of value	90	45	3	4.77

				added tax 11. Tax management related to Tax audits, objections, appeals and judicial reviews 12. Tax management in the utilization of tax incentives 13. Basic concepts of international taxation 14. Tax management regarding foreign investment in Indonesia				
45		Thesis	PLO 3: Develop logical, critical, systematic, and creative thinking in carrying out specific work in their field of expertise and in accordance with the work competency standards of the relevant field PLO 11: Able to design and carry out research in the field of accounting and communicate the results	**Study Material:** Professional skill; Research method **Learning Material:** 1. Proposal seminar 2. Data collection 3. Data classification and validity 4. Data evaluation and presentation 5. Interpretation and discussion 6. Conclusions and suggestions 7. Thesis defense 8. Writing and publishing articles	0	181	4	6.36

46		COMMUNITY SERVICES - Character Development	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and Entrepreneurial characters. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the	**Study Materials** Organizational culture and academic ethics, Interpersonal skills, Professional skills, Interpersonal skills and Professional skills **Learning Materials** 1. Concept of attitude and behavior 2. The concept of interpersonal 3. The concept of soft skills and hard skills 4. Individual character 5. The concept of critical thinking 6. Adaptive individual character 7. Leadership character 8. Self-confident character 9. Business communication and negotiation	0	136	3	4.77

			work competency standards of the field concerned. PLO 4: Develop self-sustainably and collaboratively.					
47		COMMUNITY SERVICES - Business Strategy	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 3:	**Study Materials** Organizational culture and academic ethics, Interpersonal skills, Professional skills, Interpersonal skills and Professional skills **Learning Materials** 1. Concept of business strategy 2. Differences between leaders and managers in strategy 3. Strategy model in business 4. Strategy formulation stage 5. Business decision-making strategy 6. Business competition strategy 7. Porterts diamond theory 8. Generic Strategy Types 9. IFE, EFE, IE, and SWOT Matrices 10. Evaluation of business strategy alternatives	0	136	3	4.77

			Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 4: Develop self-sustainably and collaboratively.					
48		Internship - Business Environment and Organization	PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 3: Develop logical,	**Study Materials:** Interpersonal skills; Professional skills; Economics and business **Learning Materials:** 1. Urgency and scope of the business environment 2. Relationship of Business Environment to Various External	0	136	3	4.77

			critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law.	Environments 3. Role of Business Environment in internal and external organizationIssues in the Business Environment in the PLObal Era 4. Challenges in the business environment 5. Strategies carried out in the Business 6. EnvironmentSocio-cultural, educational, linguistic, technological, legal, and ecological environment				
49		Internship - Organizational Behavior	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 4:	**Study Materials:** Organizational culture and academic ethics, Interpersonal skills and Professional skills, Financial accounting **Learning Materials:** 1. Employee behavior 2. Leadership 3. Organizational communication	136	0	3	4.77

			Continuously develop themselves and collaborate. PLO 8: Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of decision making at a strategic level according to the Professional Code of Ethics with the support of information technology.	4. Organizational change 5. Group dynamics 6. Organization development				
50		Company Internal Control	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in	**Study Material:** Professional skills, Auditing **Learning Materials:** 1. Control Environment, 2. Risk Assessment Process 3. Information System	0	136	3	4,77

			their field of expertise and in accordance with the work competency standards of the field concerned. PLO 6: Able to analyze financial statements and perform auditing in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology.	4. Financial Reporting and Communication 5. Control Procedures; and Monitoring				
51		Advanced Management Cost and Accounting	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in	**Study Materials:** Professional skills, Management accounting, Financial accounting **Learning Materials:** 1. Cost and Management Accounting	136	0	3	4.77

			accordance with the work competency standards of the field concerned. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law PLO 7: Able to compile, present, and evaluate cost accounting reports, management accounting according to the Professional Code of Ethics with the support of information technology	2. The role of cost accounting in the preparation of financial statements for manufacturing companies 3. Development of cost management system 4. Use of cost management system 5. for efficiency 6. Use of cost management system for strategic decision making – customer 7. Use of accounting information for short-term decision making. 8. Use of accounting information for profit planning 9. Environmental management accounting 10. Basis of strategic control system 11. Budget preparation process 12. Strategic control system - emphasis on financial control 13. Integrated strategic control system 14. Strategic control system - linkage with compensation				

			PLO 8; Able to compile, present, analyze and interpret financial and non-financial reports by considering sustainability for decision-making purposes at a strategic level according to the Professional Code of Ethics with the support of information technology	system				
52		Internship - Business Feasibility Study	PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and Entrepreneurial characters. PLO 3:	**Study material:** Interpersonal skills and Professional skills **Learning Materials:** 1. Scope of the business feasibility study 2. Market aspects in a business feasibility study 3. Technical/operational aspects of a business feasibility study	0	181	4	6.36

			Develop oneself continuously and collaboratively. PLO 4: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	4. Aspects of human resources in a business feasibility study 5. Financial aspects in a business feasibility study 6. Supporting aspects in a business feasibility study 7. Prepare a business feasibility study report 8. Seminar on the results of the business feasibility study report				
53		Internship - Business Ethics	PLO 2: Demonstrate resilient, collaborative, adaptive, innovative, inclusive, lifelong learning, and entrepreneurial characters. PLO 3:	Study material: Interpersonal skills and Professional skills Learning Materials: 1. Introduction to Business Ethics 2. Ethical Theory and Ethical Decision Making 3. Ethics and Accounting Environment	0	136	3	4,77

			Develop oneself continuously and collaboratively. PLO 4: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned.	4. Ethics of Professional Accountants in Business 5. Professional Accountant Ethics in Public Practice 6. Ethical Climate and Organization of Integrity 7. Governance Overview: Concepts, Principles, and Practices in Indonesia 8. Principles of protection of Shareholder Rights 9. Principle of Equal Treatment of Shareholders 10. Principle of Board Responsibility 11. Committees under the Board of Commissioners 12. Disclosure and Transparency, Internal control 13. Roles and responsibilities of External and Internal Auditors 14. Principles of Stakeholder Roles & Corporate Responsibility				

54		Tax Law	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Continuously develop themselves and collaborate. PLO 5: Able to apply and analyze basic principles about various theories of Economics; Accounting Science, Business; and Business Law.	**Study materials:** Organizational culture and academic ethics, Professional skills, Economics and business **Learning Materials:** 1. History of tax collection, tax, tax law and tax reform 2. Theory of tax collection, tax division and tax rates 3. Tax subject and tax object 4. Tax administration and tax collection governance 5. Judiciary in tax law 6. Tax debts 7. Tax determination and assessment 8. Tax payment and reporting 9. Tax collection - part 1 10. Tax collection - part 2 11. Tax audit and investigation 12. Taxpayers' legal efforts to file objections and appeals 13. Bookkeeping and recording 14. Local tax and local retribution	90	0	2	
55		Auditing, Assurance, and Professional Ethics	PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of	**Study material:** Professional skills, Auditing **Learning Materials:** 1. Methods, Techniques and Technological Tools in the	136	0	3	4.77

			expertise and in accordance with the work competency standards of the field concerned; PLO 6: Able to analyze financial statements and conduct audits in accordance with the Professional Code of Ethics and Auditing Standards with the support of information technology.	Audit Planning stage, Concepts, Auditing Theories and Audit Markets 2. The relationship between activities at the audit stage and audit standards (SPAP, 2013) & the Public Accountant Professional Code of Ethics 2021 3. Objectives, Procedures and Documentation in the Financial Statement audit process 4. Audit Risk, Materiality, and Audit Evidence, 5. Audit Documentation into Audit Working Papers, 6. Events After the Balance Sheet Date, 7. Commitments and Contingencies and Business Continuity Aspects of Clients and Financial Statement Audit Reports				

56		Cost Accounting	PLO 1: Able to demonstrate religious values, nationality and national culture, and academic ethics in carrying out their duties. PLO 3: Develop logical, critical, systematic, and creative thinking in doing specific work in their field of expertise and in accordance with the work competency standards of the field concerned. PLO 7: Able to compile, present, and evaluate cost accounting reports, management accounting according to the Professional	**Study Materials:** Organizational culture and academic ethics, Professional skills, Management accounting **Learning Materials:** 1. Cost accounting and financial accounting 2. Prepare the classification and summarization stages of the company's accounting cycle, 3. The purpose of product cost (Production Cost), 4. Factory overhead costs 5. Traditional and contemporary approaches in manufacturing companies.	135	0	2	3.18

			Code of Ethics with the support of information technology.					

7. Course Structure in the Stud Program Curriculum

7.1. Curriculum Matrix

Table 15. Matric of Course Structure in the Study Program Curriculum

Semester	CU	Subject	Group of Courses for Undergraduate Accounting Study Program		
			Mandatory Subjects	Elective Subjects	National Compulsory Courses
I	2	Pancasila Education	-	-	√
I	3	Introductory Accounting	√	-	
I	2	Business Law	√	-	
I	2	Introduction to Economic Theory	√	-	
I	3	Financial Management	√	-	
I	3	Accounting Information System	√	-	
I	2	Tax Law	√	-	
I	3	Statistics	√	-	
II	2	Religious Education	-	-	√
II	2	Civics Education	-	-	√
II	3	Intermediate Accounting I	√	-	-
II	2	Cost Accounting	√	-	-
II	2	Taxation	√	-	-
II	2	Public Accounting	√	-	-
II	3	Management Information System	√	-	-
II	3	Strategic Management and Leadership	√	-	-
III	2	Bahasa	-	-	√
III	2	Entrepreneurship	√		
III	3	Intermediate Accounting 2	√	-	-
III	3	Database Management	√	-	-
III	3	Accounting Management	√	-	-

III	3	Audit, Assurance, and Professional Ethics	√	-	-
III	3	Research Methods	√	-	-
III	3	Financial Accounting Practice	√	-	-
III	3	Taxation Practices	√	-	-
IV	2	Entrepreneurship Practices	√	-	-
IV	2	Physical Education	√	-	-
IV	3	Advanced Accounting	√	-	-
IV	3	Theory of Accounting	√	-	-
IV	3	Advanced Management Cost and Accounting	√	-	-
IV	3	Information System Analysis and Design	√	-	-
IV	3	Corporate Governance	√	-	-
IV	2	Accounting Seminar	√	-	-
IV	3	Auditing Practice (ATLAS)	√	-	-
V	2	Digital Literation	√	-	-
V	2	English	√	-	-
V	20	Thematic Real Work Lecture	√	-	-
	2	Program Planning	√		
	2	Program Evaluation	√		
	3	Business Strategy	√		
	3	Interpersonal Skill	√		
	3	Character Development	√		
	3	Organizational Behavior	√		
	4	Business Feasibility Study	√		

VI	20	Internship	√	-	-
	2	Internship Program Planning	√		
	2	Internship Program Evaluation	√		
	3	Business and Organizational Environment	√		
	3	Business Ethics	√		
	3	Company Internal Control	√		
	3	Business Communication	√		
	4	ICT	√		
VII	3	Internal Audit	-	√	-
VII	3	Investigative Auditing and Forensic Accounting	-	√	-
VII	3	Tax Planning	-	√	-
VII	3	E-Commerce	-	√	-
VII	3	Syariah Accounting	-	√	-
VII	3	Sustainability Accounting	-	√	-
VII	3	Capital Markets, Risk Management, and Investment Management	-	√	-
VII	3	Financial Statement Analysis	-	√	-
VII	3	ERP Practice-Software	-	√	-
VII	3	Advanced Financial Management	-	√	-
VII	4	Thesis	√		
Total	145				

Notes :

National Compulsory Courses each with a minimum weight of 2 credits :

a. Religion ;
b. Pancasila ;

c. Citizenship; and
d. Indonesian language.

Table 16. Course Structure in the Undergraduate Accounting Study Program Curriculum

No	Code	Courses (in Bahasa)	Courses	Activity		Status		Smt	Pre-requisites
				C	P	M	E		
I	**National Personality Development Courses**								
1	1000002018	Pendidikan Pancasila	Pancasila Education	2	-	√	-	1	-
2	1000002026	Pendidikan Agama	Religion Education	2	-	√	-	2	-
3	1000002033	Pendidikan Kewarganegaraan	Civics Education	2	-	√	-	2	-
4	1000002003	Bahasa Indonesia	Bahasa	2	-	√	-	3	-
II	**Institutional Personality Development Courses**								
5	6220102102	Kewirausahaan	Entrepreneurship	2	-	√	-	3	-
6	6220103047	Praktik Kewirausahaan	Entrepreneurship Practice	2	-	√	-	4	Entrepreneurship
7	1000002047	Pendidikan Jasmani dan Kebugaran	Physical Education	-	2	√	-	4	-
8	1000002046	Literasi Digital	Digital Literation	2	-	√	-	5	-
9	1000002177	Bahasa Inggris	English	2	-	√	-	5	-
III	**Expertise and Knowledge Courses**								
10	6220103018	Akuntansi Pengantar	Introduction to Accounting	3	-	√	-	1	-
11	6220102044	Hukum Bisnis	Business Law	2	-	√	-	1	-
12	6220103123	Pengantar Teori Ekonomi	Introduction to Economic Theory	2	-	√	-	1	-

13	6220103122	Manajemen Keuangan	Financial Management	3	-	√	-	1	-
14	6220103086	Sistem Informasi Akuntansi	Accounting Information System	3	-	√	-	1	-
15	6220102046	Hukum Pajak	Tax Law	2	-	√	-	1	-
16	6220103003	Akuntansi Intermediate I	Intermediate Accounting I	3	-	√	-	2	Introduction to Accounting
17	6220102155	Akuntansi Biaya	Cost Accounting	2	-	√	-	2	Introduction to Accounting
18	6220102157	Perpajakan	Taxation	2	-	√	-	2	Introduction to Accounting
19	6220103130	Akuntansi Publik	Public Sector Accounting	2	-	√	-	2	Introduction to Accounting
20	6220103087	Sistem Informasi Manajemen	Management Information System	3	-	√	-	2	Accounting Information System
21	6220103159	Manajemen Stratejik dan Kepemimpinan	Strategic Management and Leadership	3	-	√	-	2	
22	6220103004	Akuntansi Intermediate 2	Intermediate Accounting 2	3	-	√	-	3	Intermediate Accounting I
23	6220103053	Manajemen Basis Data	Database Management	3	-	√	-	3	Management Information System
24	6220102154	Akuntansi Manajemen	Management Accounting	3	-	√	-	3	Introduction to Accounting, Cost Accounting
25	6220103160	Audit, Asurans, dan Etika Profesi	Audit, Assurance, and Professional Ethics	3	-	√	-	3	Intermediate Accounting I

26	6220103128	Akuntansi Lanjutan	Advanced Accounting	3	-	√	-	4	Intermediate Accounting 2
27	6220103095	Teori Akuntansi	Accounting Theory	3	-	√	-	4	Intermediate Accounting 2
28	6220103171	Biaya dan Akuntansi Manajemen Lanjutan	Cost and Advance Management Accounting	3	-	√	-	4	Management Accounting
29	6220103025	Analisis dan Perancangan Sistem Informasi	Information System Analysis and Design	3	-	√	-	4	Database Management
30	6220103094	Tata Kelola Korporat	Corporate Governance	3	-	√	-	4	Management Accounting, Strategic Management and Leadership
31	6220102137	Seminar Akuntansi	Accounting Seminar	2	-	√	-	4	Research Methods
IV	**Basic Skills Courses**								
32	6220103090	Statistik	Statistics	3	-	√	-	1	
33	6220103064	Metode Penelitian	Research Methodology	3	-	√	-	3	Statistics
V	**Work Skills Courses**								
34	6220100150	Praktik Akuntansi Keuangan	Financial Accounting Practice	-	2	√	-	3	Intermediate Accounting I
35	6220103135	Praktik Perpajakan	Taxation Practice	-	3	√	-	3	Taxation
36	6220103149	Praktik Pengauditan (ATLAS)	Auditing Practice	-	3	√	-	4	Audit, Assurance, and Professional Ethics
37		Magang	Internship						

		Perecanaan Program Magang	Internship Designing Program	2	-	√	-	6	
		Evaluasi Program Magang	Internship Program Evaluation	2	-	√	-	6	
		Lingkungan Bisnis dan Organisasi	Organisation and Business Environment	3	-	√	-	6	
		Etika Bisnis	Business Ethics	3	-	√	-	6	
		Pengendalian Internal Perusahaan	Internal Control	3	-	√	-	6	
		Komunikasi Bisnis	Business Communicati on	3	-	√	-	6	
		Information, Communication, and Technology	Information, Communicati on, and Technology (ICT)	4	-	√	-	6	
38	6220104174	Skripsi	Thesis	6	-	√	-	7	
VI	**Social Life Courses**								
39		Kuliah Kerja Nyata Tematik	Thematic Community Service Program						
		Perencanaan Program	Designing Program	2	-	√	-	5	
		Evaluasi Program	Program Evaluation	2	-	√	-	5	
		Strategi Bisnis	Business Strategy	3	-	√	-	5	
		Interpersonal Skill	Interpersonn al Skil	3	-	√	-	5	

		Pengembangan Karakter	Character Development	3	-	√	-	5	
		Perilaku Organisasi	Organisation Behaviour	3	-	√	-	5	
		Studi Kelayakan Bisnis	Feasibility Study	4	-	√	-	5	
VII	**Elective Courses**								
40	6220103116	Audit Internal	Internal Audit	3	-	-	√	6/7	Audit, Assurance, and Professional Ethics
41	6220103132	Audit Investigatif dan Akuntansi Forensik	Investigative Audit and Forensic Accounting	3	-	-	√	6/7	Audit, Assurance, and Professional Ethics
42	6220103079	Perencanaan Pajak	Tax Planning	3	-	-	√	6/7	Taxation
43	6220103041	E-Commerce	E-Commerce	3	-	-	√	6/7	Database Management
44	6220103022	Akuntansi Syariah	Sharia Accounting	3	-	-	√	6/7	Introductory Accounting
45	6220103173	Akuntansi Keberlanjutan	Sustainability Accounting	3	-	-	√	6/7	Introductory Accounting
46	6220103131	Pasar Modal, Manajemen Risiko, dan Manajemen Investasi	Capital Markets and Risk Management and Investment Management	3	-	-	√	6/7	Advanced Accounting, Financial Management
47	6220103134	Analisis Laporan Keuangan	Financial Statement Analysis	3	-	-	√	7	Introductory Accounting
48	6220103133	Praktik ERP-Software	ERP Practice-Software	-	3	-	√	7	Database Management

49	6220103172	Manajemen Keuangan Lanjutan	Advanced Financial Management	3	-	-	√	7	Financial Management
			Total (145 CU)						

Notes :

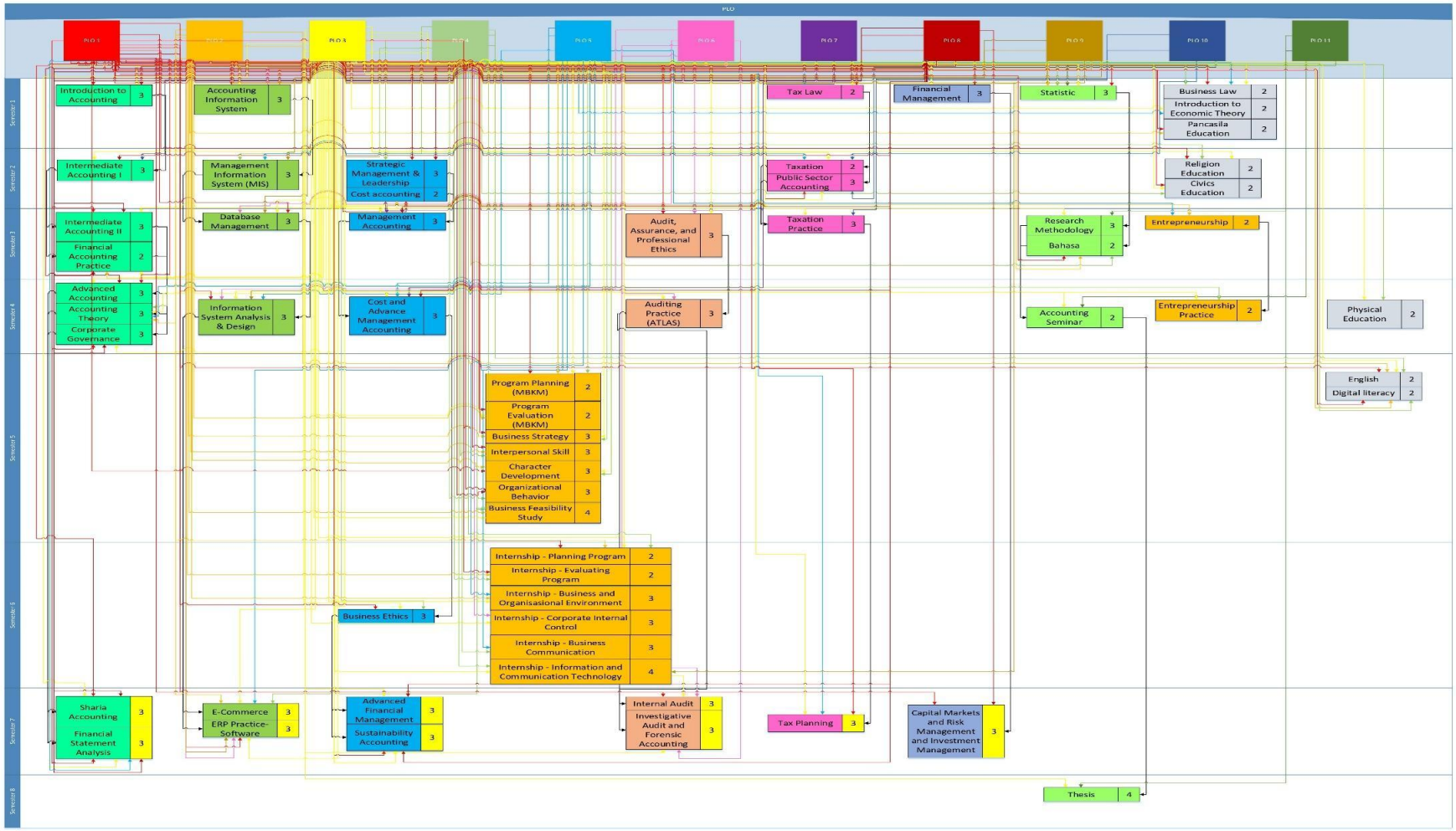
Activities : C :Class

P : Practicum

Status : M : Mandatoey

E : Elective

7.2. Curriculum Map Based on PLOs of Study Program



8. List of Course Distribution for Each Semester

Table 17. List of Course Each Semester

SEMESTER I						
No	**Course Code**	**Course**	**Credit weight**			
			Theory	**Practice**	**Total**	**ECTS**
1	6220103122	Financial Management	3	0	3	4.77
2	1000002018	Pancasila Education	2	0	2	3.18
3	6220103018	Introduction to Accounting	3	0	3	4.77
4	6220102044	Business Law	2	0	2	3.18
5	6220103086	Accounting Information System	3	0	3	4.77
6	6220103123	Introduction to Economic Theory	2	0	2	3.18
7	6220102046	Tax Law	2	0	2	3.18
8	6220103090	Statistic	3	0	3	4.77
Total Study Load Semester I			20	0	20	31.8
SEMESTER II						
No	**Course Code**	**Course**	**Credit weight**			
			Theory	**Practice**	**Total**	**ECTS**
1	6220103003	Intermediate accounting 1	3	0	3	4.77
2	6220102155	Cost Accounting	2	0	2	3.18
3	6220103159	Strategic Management and Leadership	3	0	3	4.77
4	6220103087	Management Information Systems	3	0	3	4.77
5	6220102157	Taxation	2	0	2	3.18
6	1000002026	Religious Education	2	0	2	3.18
7	1000002033	Civic Education	2	0	2	3.18
8	6220103130	Public Accounting	3	0	3	4.77
Total Study Load Semester II			20		20	31.80
SEMESTER III						
No	**Course Code**	**Course**	**Credit weight**			
			Theory	**Practice**	**Total**	**ECTS**
1	6220103004	Intermediate Accounting 2	3		3	4.77
2	6220102154	Management Accounting	3		3	4.77

3	6220103160	Auditing, Assurance, and Professional Ethics	3		3	4.77
4	6220100150	Financial Accounting Practices	2		2	3.18
5	6220103053	Database Management	1	2	3	4.77
6	6220103135	Taxation Practices	1	2	3	4.77
7	6220103064	Research Methodology	3		3	4.77
8	6220102102	Entrepreneurship	2		2	3.18
9	1000002003	Indonesian Language	2		2	3.18
Total Study Load for Semester III			20	4	24	38.16

SEMESTER IV

No	Course Code	Course	Credit weight			ECTS
			Theory	Practice	Total	
1	6220103128	Advanced Accounting	3	0	3	4.77
2	6220103171	Cost and Advance Management Accounting	3	0	3	4.77
3	6220103149	Auditing Practice (ATLAS)	1	2	3	4.77
4	6220103095	Accounting Theory	3	0	3	4.77
5	6220103025	Information Systems Analysis and Design	1	2	3	4.77
6	6220103094	Corporate Governance	3	0	3	4.77
7	6220102137	Accounting Seminar	2	0	2	3.18
8	1000002047	Physical Education and Fitness	0	2	2	3.18
9	6220103047	Entrepreneurship Practice	0	2	2	3.18
Total Study Load Semester IV			16	8	24	38.16

SEMESTER V

No	Course Code	Course	Credit weight			ECTS
			Theory	Practice	Total	
1		Program Planning		2	2	3.18
2		Evaluation		2	2	3.18
3		Business Strategy		2	3	4.77
4		Interpersonal Skill		2	3	4.77
5		Character		2	3	4.77

		Development				
6		Organizational Behavior		2	3	4.77
7		Business Feasibility Study		2	4	6.36
8	1000002046	Digital Literacy		2	2	3.18
9	1000002177	English language		2	2	3.18
Total Study Load Semester V					24	
SEMESTER VI						
No	**Course Code**	**Course**	**Credit weight**			**ECTS**
			Theory	**Practice**	**Total**	
1		Internship Program Planning			2	3.18
2		Internship Program Evaluation			2	3.18
3		Business and Organizational Environment			3	4.77
4	Waiver Courses	Business Ethics			3	4.77
5		Company Internal Control			3	4.77
6		Business Communication			3	4.77
7		ICT			4	6.36
8	Elective course	Sharia Accounting			3	4.77
	Elective course	Internal Audit				
	Elective course	E-Commerce				
	Elective course	Tax Planning				
	Elective course	Sustainability Accounting				
	Elective course	Capital Markets and Investment Management				
Total Credit Units Semester VI					20	
SEMESTER VII						
No	**Course Code**	**Course**	**Credit Weight**			**ECTS**
			Theory	**Practice**	**Total**	
1	6220103134	Financial Statement Analysis			6	9.54
	6220103132	Investigative Auditing and Forensic				

		Accounting				
	6220103133	ERP - Software Practice				
	6220103022	Sharia Accounting				
	6220103116	Internal Audit				
	6220103041	E-Commerce				
	6220103079	Tax Planning				
	6220103173	Sustainability Accounting				
	6220103131	Capital Markets, Risk Management and Investment Management				
2	6220103172	Advanced Financial Management			3	4.77
Total Credit Units Semester VII					9	
SEMESTER VIII						
No	**Course Code**	**Course**	**Credit Weight**			**ECTS**
			Theory	**Practice**	**Total**	
1	6220104174	Thesis			4	6.38
Total Credit Units Semester VIII					4	

9. Semester Lesson Plan (SLP)

Semester Lesson Plan for Undergraduate Program in Accounting could be accessed in this following link : **https://bit.ly/ListOBE2024**

10. Rubrics and Learning Assessment Portfolio

Rubric is an assessment guideline that describes the expected criteria for evaluating or assigning students' learning outcomes. A rubric consists of assessment dimensions or aspects and competence's criteria of student learning outcomes, either indicators of student learning achievements. Examples of assessment rubrics can be seen in each of Semester Lesson Plan (SLP), which can be accessed in the following link: http://bit.ly/ListOBE2021

The goals of assessment by rubrics :

- Clarify the assessment dimensions or aspects and the levels of student learning outcomes;
- Could be as drivers or motivators for students o achieve their learning outcomes.

Rubrics can be comprehensive or general, either becoming specific or only applicable to a particular topic or a specific learning outcomes.

10.1. Learning Asessment

Assessment standards are carried out on the learning process and outcomes. Assessment of the learning process uses rubrics, while assessment of learning outcomes uses portfolios.

The rubric is an assessment guide or guideline that describes the desired criteria in assessing or ranking the results of student learning performance. The rubric consists of dimensions or aspects that are assessed and criteria for student learning outcomes or student learning achievement indicators.

Purpose of assessment using rubrics :

- Clarify the dimensions or aspects and levels of assessment of student learning outcomes;
- Can be a driver or motivator for students to achieve their learning outcomes.

Rubrics can be comprehensive or general and can also be specific or only apply to a particular topic or a particular learning outcome.

Table 18. Student Presentation Assesment Rubric

Material arrangement			
< 60	**60 – 74**	**75 – 84**	**85 – 100**
• Information is not organized in a logical order. • The organization of the material is incomprehens ible because it is not fit for purpose presentation	• Most of the information is organized, but not logically. • -The organization of the material is difficult to understand because it does not match the purpose of the presentation	• Most of the information is organized in an orderly and logical manner • The organization of the material is somewhat difficult to understand because it does not match the purpose of the presentation	• Information is organized in an orderly and logical manner. • The arrangemen t of the material can be understood because it is in accordance with the purpose of the presentation
Presentation Content			
< 60	**60 – 74**	**75 – 84**	**85 – 100**
• The material presented is not relevant	• The material presented is relevant, but presented in an uninteresting way	• The material presented is relevant, but presented in a less interesting way	• The material presented is relevant and interesting

• Many difficult definitions are not well explained, making it confusing.	• Some difficult definitions are not well explained, making it confusing.	• Most of the difficult definitions have been explained well	• All difficult definitions have been well explained

Group Resume Task Assesment Rubric

Components assessed	Scale			
	Very good	Good	Enough	Not Enough
	Skor > 84	Skor 70 – 84	Skor 60 – 69	Skor < 59
Structure or structure writing	Compiled with presenting facts which supported by examples that have been analyzed in accordance with	Organized well organized facts that are interesting to support conclusions	Presentation has a focus some evidence that supports conclusions	There is no structure used to support statement
Content	The content Capable inspire audience to expand	The content is accurate and complete. Audience adds new insights	Content Generally accurate, but incomplete. Audience may Some fact that is implied, yet they not get new insights about the topic	Content is not accurate or too general. Audiences don't learn anything or menyesatkan.

MIDTERM AND FINAL EXAM SCORING RUBRIC

Question Number	Value points (< 60)	Value points (60- 74)	Value points (75 - 84)	Value points (85 -100)	Score
1	Answers questions incorrectly and incompletely (less than 1 keyword), does not show the correct relationship between concepts.	Answers the question correctly but incompletely (less than 2 keywords), shows inappropriate relationship between concepts.	Answers the question correctly but incompletely (keywords less than 3) show correct relationship between concepts	Answering questions correctly and completely (more than 3 keywords), showing appropriate conceptual connections right	
2	Answers questions incorrectly and incompletely (less than 1 keyword), does not show the correct relationship between concepts.	Answers the question correctly but incompletely (less than 2 keywords), shows inappropriate relationship between concepts.	Answers the question correctly but incompletely (keywords less than 3) show correct relationship between concepts	Answers the question correctly and completely (more than 3 keywords), showing appropriate concept relationship s	
3	Answers questions incorrectly and incompletely (less than 1 keyword), does not show the correct relationship between concepts.	Answers the question correctly but incompletely (less than 2 keywords), shows inappropriate relationship between concepts.	Answers the question correctly but incompletely (keywords less than 3) shows the correct relationship betweenkon s ep	Answering questions correctly and completely (more than 3 keywords), showing appropriate conceptual connections right	
etc …					

Internship Assesment Rubric

ASSESSMENT FORM FOR
INTERNSHIP/WORK PRACTICE PERFORMANCE
Year.....

Name :
Lecture ID :
Study Programme :
Mentor's Name :
Institution/industry :
Implementation Period :

No	Assessed Aspects	Score			
		1	2	3	4
A	Competency of Activity				
1	Mastery of activity				
2	Activity Planning				
3	Activity Implementation				
4	Evaluation and Follow-up				
B	Attitude and Behavior				
1	Initiative				
2	Communication skills (oral and written)				
3	Discipline				
4	Appearance				
5	Diligence				
6	Technical ability				
7	Critical, creative and analytical thinking				
8	Ability to work in a team				
9	Adaptability				
10	Work result (contribution)				

Score Description 1: Very Poor, 2: Poor, 3: Good, 4: Excellent

ASSESSMENT FORM FOR
INTERNSHIP/WORK PRACTICE PERFORMANCE
Year.....

Name :
Lecture ID :
Study Programme :
Mentor's Name :
Institution/industry :
Implementation Period :

No	Assessed Aspects	Score			
		1	2	3	4
A	**Process**				
1	Overview of internship/work practice partner				
2	Description of duties during internship/work practicek				
B	**Substance of Activity**				
3	Introduction/background and problem formulation are clearly written				
4	Problems are analyzed using theoretical foundations and strong supporting evidence				
5	The method of implementing activities is clearly written and relevant				
6	Conclusions are formulated in accordance with the results of the analysis				
7	Self-reflection reflects the learning process during Internship/work practice personally including: technical skills and social emotional skills.				
8	Recommendations made contain recommendations related to the analyzed problem				
C	**Technique and Language**				
9	Follow the guidelines of the Internship/practice work report				
10	Coherent logic of presentation				
11	Standard and scientific language				

Score Description 1: Very Poor, 2: Poor, 3: Good, 4: Excellent

ASSESSMENT FORM FOR VIDEO DOCUMENTATION DURING INTERNSHIP/WORK PRACTICE
Year……

Name :
Lecture ID :
Study Programme :
Mentor's Name :
Institution/industry :
Implementation Period :

No	Assessed Aspects	Score			
		1	2	3	4
1	Effectiveness of the story setting presented (contains parts of the activities carried out during the Internship/Work Practice program)				
2	Organization/content arrangement (video's content is arranged and show the relationship between parts)				
3	Content (the substance of the video is displayed)				
4	Images and sound quality				

Score Description 1: Very Poor, 2: Poor, 3: Good, 4: Excellent

INTERNSHIP REPORT EXAM SCORING RUBRIC

Name	:
Student ID	:
Exam Date	:

Component		Score 55-69	Score 70-80	Score 81-100	Average Value
Internship Report					
A. Internship report conveying the internship process that has been carried out (15%)					
1	Overview of the internship site	No clear overview of the internship site	There is a clear overview of the internship site	There is a clear and well-described overview of the internship site.	
2	Student duties during the internship	Student assignments are not well explained	Student tasks are well explained but not in accordance with graduate competencies	Student tasks are well explained and in accordance with graduate competencies	

3	Attendance	There is attendance but attendance is not 100%	There is 100% attendance but it is not signed by the authorized official at the internship site.	There is 100% attendance and signed by an authorized official at the internship site.	
	B. The internship report outlines the following: (70%)				
1	Introduction	Internship background does not explain the purpose internship and reason why a topic selected for discussion	Internship background does not explain the purpose internship and reason why a topic selected for discussion with good enough	Internship background does not explain the purpose internship and reason why a topic selected for discussion very well	
2	Rationale	Rationale location selection internship location is not in accordance with the field of internship location selection	Rationale location selection internship is appropriate but the field of field of internship has not been described specifically specific with related with the location internship	Rationale location selection internship is appropriate and the internship field has been described specifically with relatedness with the location internship	

3	Organization Profile and Activities Internship	Does not elaborate organization profile and internship activities	There is an organization profile organization profile but not described internship activities activities clearly	Elaborate on the profile of organization and internship activities with clarity and well	
4	Discussion	Theory/evidence supporting evidence used is not in accordance with problem discussed discussed	Theory/evidence supporting evidence used is less in accordance with problem discussed discussed	Theory/Evidence supporting evidence used in accordance with the problem discussed	
5	Self-Reflection	Self-reflection student explained not covering two aspects technical skills and social-emotional skill (incomplete)	Self-reflection student fully explained (2 aspects) but lessons learned incomplete	Self-reflection student fully explained (2 aspects) with lessons learned that is complete and good	
6	Conclusion	Conclusion formulated not in accordance with the results discussion	Conclusion formulated less in accordance with the results discussion	Conclusion formulated in accordance with the results discussion appropriately	

7	Recommendation	Recommendation s not made related to the problem that was	Recommendations made lack related to the problem that was	Recommendations made with regard to to the problem analyzed	
C. The internship report is written with good organization (15%)					
1	In accordance with the Internship Guidelines	The report is not written in accordance with writing guidelines internship report in Internship Guidelines	Report written less in accordance with with the guidelines report writing internship report writing guidelines	The report is written in accordance with writing guide internship report in Internship Guidelines	
2	Logic of presentation	Chapter arrangement, paragraphs and sentences not in accordance with development of ideas, with the use of conjunctions that less precise	The arrangement of chapters, paragraphs and sentences in accordance with development of ideas, but there is still use of conjunctions conjunctions that	The arrangement of chapters, paragraphs and sentences in accordance with development of ideas, supported by the use of the right conjunctions conjunctions that are appropriate	
3	Standard and scientific language	Not using Indonesian language and use	Using Indonesian language but use of citations / reference	Using Indonesian language and use of citations / reference list according to	

		of citations / reference list according to the correct convention	list not according to the correct convention	the correct convention	
Internship Report Presentation					
A. Presentation Flow (30%)					
1	Logic in presentation analysis	Presentations are delivered with a lack of flow order	Presentations are delivered in a sufficient order order	Presentations are delivered with good flow	
2	Subtance of presentation content	Presentation content does not match the content internship report	Presentation content is not in accordance with the content internship report	The content of the presentation is in accordance with the content of the report internship	
B. Presentation Process (30%)					
1	Quality of presentation slides	The slides used are not attractive and have not used fonts that are easy to read. that is easy to read	The slides used are quite interesting and have not used fonts that are easy to read. that is easy to read	The slides used are attractive and use fonts that are easy to read	

2	Systematization of presentation slides	The order of the slides is not the same as the order of the presentation	The order of slides with the order of presentation sequence is not yet appropriate	The order of the slides is the same as the order of the presentation	
C. Communication in Presentation (40%)					
1	Ability to explain the contents of the internship report	Less able to explain the contents of the report well	Able to explain content well enough	Able to explain the content of the report clearly	
2	Ability to answer examiner's questions	Less able to answer the examiner's questions well	Able to answer the question but there are still minor errors	Able to answer the examiner's questions very well	
Total					

INSTRUMEN ASSESMENT INSTRUMEN FOR INTERNSHIP/WORK PRACTICE REPORT FOR UNDERGRADUATE STUDENT IN THE STUDY PROGRAM OF ……..

YEAR……

(To be filled out by the mentor at the institution/company)

Name	**:**
NIM	**:**
Institution/Company	**:**
Implementation Period	**:**
Mentor's Name	**:**

No	Evaluated Aspects	Score			
		1	2	3	4
A	**Process**				
1	General overview of the internship partner				
2	Description of tasks during the internship/work practice				
B	**Activity Substance**				
3	Introduction/background clearly written				
4	Issues written using theoretical foundation and strong supporting evidence				
5	Methods of activity implementation are clearly and relevantly written				
6	Results and discussion supported by theory/supporting evidence relevant to the issues discussed				
7	Conclusion formulated in accordance with the results of the analysis				
8	process during the internship/work practice, including: technical skills and social-emotional skills				
9	Recommendations related to the issues analyzed				
C	**Technique and Language**				
10	Followed the internship/work				

	practice guidelines				
11	Logical and sequential presentation				
12	Standard and scientific language				

Notes :

1 : Very Poor

2 : Poor

3 : Good

4 : Very Good

……,……

Field Supervisor,

NIP

Suggestion for UNESA

FIELD ASSESMENT INSTRUMENT FOR MBKM INTERNSHIP

UNDERGRADUATE STUDENTS OF STUDY PROGRAM ……..

YEAR ……..

(to be filled out by the supervisor at the institution/company)

Name	**:**
Student ID	**:**
Institution/industry	**:**
Implementation Period	**:**
Mentor's Name	**:**

No	Assesment Aspect	Score			
		1	2	3	4
A	**Competency in Field of Expertise**				
1	Mastery of the Field of Expertise				
2	Activity Planning				
3	Activity Implementation				
4	Evaluation and Follow-Up				
B	**Attitude and Behavior**				
1	Initiative				
2	Dicipline				
3	Appearance				
4	Perseverance				
5	Technical Skills				
6	Critical, Creative, and Innovative Thinking				
7	Teamwork Ability				
8	Adaptability				
9	Oral and Written Communication Skills				
10	Work Results/Contribution				

Note
1: very poor
2. poor
3: good
4. very good

……,……
Field Supervisor,

NIP

Suggestion for UNESA

11. Implementation of the Maximum Student Learning Rights on 2 Semesters

(The maximum of Student Learning Rights on 3 semesters which referred as Emansipatory Learning)

11.1. Implementation Model on Emaansipatory Learning

	Semester 5	Semester 6
1	Program Planning	Internship Program Planning
2	Program Evaluation	Internship Program Evaluation
3	Business Strategy	Business and Organizational Environment
4	Interpersonal Skills	Business Ethics
5	Character Development	Corporate Internal Control
6	Organizational Behavior	Business Communication
7	Business Feasibility Study	ICT
8	Digital Literation	-
9	English	-

11.2. Course which Compulse to be taken inside Undergraduate Program in Accounting

No	Course code	Course Name	Credit Units	ECTS	Semester
1	6220103018	Introduction to Accounting	3	4.77	1
2	6220102044	Business Law	2	3.18	1
3	6220103123	Introduction to Economic Theory	2	3.18	1
4	6220103122	Financial Management	3	4.77	1
5	6220103086	Accounting Information Systems	3	4.77	1
6		Business Law	2	3.18	1
7	6220103090	Statistics	3	4.77	1
8	1000002018	Pancasila Education	2	3.18	1
9	6220103003	Intermediate Financial Accounting I	3	4.77	2
10	6220102155	Cost Accounting	2	3.18	2
11	6220103130	Public Sector Accounting	3	4.77	2
12	6220103159	Strategic Management and Leadership	3	4.77	2
13	6220103087	Management Information Systems	3	4.77	2

14	6220102157	Taxation	2		2
15	1000002026	Religious Education	2	3.18	2
16	1000002033	Citizenship Education	2	3.18	2
17	6220103004	Intermediate Financial Accounting II	3	4.77	3
18	6220102154	Management Accounting	3	4.77	3
19	6220103160	Audit, Assurance, and Professional Ethics	3	4.77	3
20	6220100150	Practical Financial Accounting	2	3.18	3
21	6220103053	Database Management	3	4.77	3
22	6220103135	Tax Practice	3	4.77	3
23	6220103064	Research Methodology	3	4.77	3
24	6220102102	Entrepreneurship	2	3.18	3
25	1000002003	Indonesian Language	2	3.18	3
26	6220103128	Advanced Financial Accounting	3	4.77	4
27	6220103171	Advanced Management and Cost Accounting	3	4.77	4
28	6220103149	Audit Practice	3	4.77	4
29	6220103095	Accounting Theory	3	4.77	4
30	6220103025	Analysis and Design of Information Systems	3	4.77	4
31	6220103094	Corporate Governance	3	4.77	4
32	6220102137	Accounting Seminar	2	3.18	4
33	1000002047	Physical Education	2	3.18	4
34	6220103047	Entrepreneurship Practice	2	3.18	4
35		COMMUNITY SERVICES – Program Planning	2	3.18	5
36		COMMUNITY SERVICES – Program Evaluation	2	3.18	5
37		COMMUNITY SERVICES - Business Strategy	3	4.77	5
38		COMMUNITY SERVICES - Interpersonal Skills	3	4.77	5
39		COMMUNITY SERVICES - Character Development	3	4.77	5
40		COMMUNITY SERVICES - Organizational Behavior	3	4.77	5
41		COMMUNITY SERVICES - Business Feasibility	4	6.36	5

		Study			
42	1000002046	Digital Literacy	2	3.18	5
43	1000002177	English Language	2	3.18	5
44	1000002057	Internship - Program Planning	2	3.18	6
45	1000002057	Internship - Program Evaluation	2	3.18	6
46	1000002057	Internship - Business and Organizational Environment	3	4.77	6
47	1000002057	Internship - Business Ethics	3	4.77	6
48	1000002057	Internship - Corporate Internal Control	3	4.77	6
49	1000002057	Internship - Business Communication	3	4.77	6
50	1000002057	Internship - Information and Communication Technology	4	6.36	6
51	6220103079	Tax Planning*)	3	4.77	6
52	6220103116	Internal Audit*)		4.77	6
53	6220103041	e-Commerce*)		4.77	6
54	6220103022	Sharia Accounting*)		4.77	6
55		Sustainability Accounting*)		4.77	6
56	6220103131	Capital Market and Investment Management*)		4.77	6
57	6220103134	Financial Statement Analysis*)		4.77	7
58	6220103132	Investigative Audit and Forensic Accounting*)		4.77	7
59	6220103133	ERP Software Practice*)		4.77	7
60		Advanced Financial Management*)		4.77	7
61		Thesis	4	6,36	8
Total credit units			**145**		

11.3. Learning course outside Undergraduate Program in Accounting

No	Course Taken	Credit	Unit Description
1	E Commerce	3	The E-commerce course is an essential foundation for students to understand various key aspects of modern electronic commerce. The material taught includes (1) Business-to- Business E-Commerce, which discusses online transactions between companies to enhance efficiency and operational scale. (2) Mobile Commerce and the Internet of Things (IoT), focusing on how these technologies transform the way consumers interact with products and services. (3) The concept of Intelligent (Smart) E-Commerce, which introduces systems that utilize artificial intelligence to optimize user experience and business decision-making. (4) Payment Systems, such as e-wallets and digital payment systems, which are integral to facilitating secure and efficient online transactions. (5) Supply Chain in E-Commerce, addressing the integration of digital supply chains to optimize logistics and delivery processes. Additionally, this course also explores (6) the regulatory, ethical, and social environment surrounding e-commerce, as well as (7) PLObalization strategies, the role of SMEs, and the implementation of technology in an increasingly interconnected PLObal context.

2	Enterpreneursp	2	This course includes a discussion of the concept of entrepreneurship in an effort to develop an entrepreneurial spirit, namely the ability to motivate oneself to be able to capture business opportunities, create services, production, marketing, partnerships and management, as well as being able to improve problem solving skills in business. Lectures are carried out using a system of discussions, project assignments and reflection.
3	Intermediate Accounting II	3	This course equips students with the skills to prepare income statements, cash flow statements, accounts receivable reports, inventory reports, property, plant, and equipment (PPE) reports, as well as calculate depreciation and depletion, and manage intangible fixed assets.
4	Information System Analysis and Design	3	This course provides students with the ability to design computer-based systems, starting from the stages of identification, modeling, and system implementation. The course covers fundamental concepts, development, modeling, and the implementation of accounting system design using the PowerDesigner application. The topics taught in this course include: (1) system characteristics, system classification, information quality, and components of information systems, (2) system development, including Hierarchical Input-Process-Output (HIPO) modeling and basic concepts of Data Flow Diagrams (DFD), (3) Data Flow Diagram Symbols, guidelines for drawing Data Flow Diagrams, differences between Data Flow Diagrams and flowcharts, and creating Conceptual Data Modeling (CDM) and Physical Data Modeling (PDM), and (4) concepts of Accounting System Design Implementation.

5	Database Management	3	This course provides knowledge about database concepts, as well as building and implementing databases using Power Business Intelligence for data processing and analysis. The topics covered in this course include: (1) Fundamentals of Database Management Systems, (2) Database Environment, (3) Keys and Relationships between Tables, (4) Entity Relationship Diagrams, (5) Business Data and Databases, (6) Business Model Report Modeling, (7) Data and Information: Business Intelligence, (8) Power Business Intelligence, (9) Data Analytics, (10) Quick Insights, (11) Workspace, Reports, and Dashboards, (12) Database Relations and Reports, (13) Power Business Intelligence Big Data, (14) Practical Big Data Analysis (E-learning).
6	Research Methodology	3	This course discusses various types of research and the steps involved in scientific research, starting from topic selection, problem identification, literature review, focus determination, variable identification, design and planning, data collection techniques, analysis, and conclusion drawing. Learning activities include lectures using various approaches and methods that actively involve students, such as discussions, field observations to learn how to identify problems, and practical exercises in creating research proposals

7	Management Information Systems	3	The Management Information Systems (MIS) course provides an in-depth understanding of the role of information systems in a PLObal business context. This includes how information technology facilitates the integration and management of business operations at an international level (1). Students also learn about the relationship between information systems, organizational structure, and business strategy (2), focusing on how the use of information technology can support the achievement of a company's strategic objectives. The material on Database and Information Management (3) teaches the fundamental principles of designing, managing, and utilizing databases for business information needs. Telecommunications, the Internet, and Wireless Technology (4) are important topics for understanding how modern communication networks support the fast and secure transmission of data PLObally. Knowledge Management (5) is also studied to leverage and manage information as a strategic asset within organizations. Finally, the development of information systems using project management (6) is taught to prepare students for designing, implementing, and managing complex IT projects in a structured and efficient
Total		18	

11.4. Learning Activity Form outside University

No	Learning Activity Form	Credit units taken		Description
		Reguler	Independent Learning	
1	Internship	3	≤20	Internship on Freedom of Learning Independent Campus which done by student based on course fields are provided in Undergraduate Program in Accounting, such as Financial financial accounting field could work at listing company; Auditing and AIS field could work at Public Accountin g Firm; Management Accounting field could work at company; and Public Sector Accounting field could work at Directorate General of Taxes or Government Institution. During internship, students will be accompanied by a lecturer on Undergraduate Program in Accounting and a supervisor. Students should prepare an internship report and would be evaluated by three lecturers who are

				experts in their field. Therefore, the internship is equal to 18 CU which is conducted one semester outside university.
2	Thematic Community Service Program - Entrepreneurship	3	≤20	The Community Service Program which is chosen by students will be converted into entrepreneurship and entrepreneurship practice courses. Students should prepare the final report of a community service program which is equal to 18 CU in one semester outside university.
3	Research	Not yet	≤20	Could be converted as several courses which are relevant to PLO

11.5. Quality Assurance of the Implementation of Freedom of Learning Independent Campus

To ensure the implementation of the Freedom of Learning Independent Campus, program of "study right for three semesters outside undergraduate program" can conducted by assured quality, it is necessary to determine quality aspects which consist of:

1. Student Competence Quality

   Students who will participate in Freedom of Learning Independent Campus will be equipped with appropriate courses that support their understanding. Students will be allowed to choose the internship placements based on the field of course which they are mastered or interested in. Student selection on integrated program learning outside of university are based on the field of courses consisting of financial accounting, auditing and AID, management accounting and public sector accounting.

2. Quality of Implementation

   Learning activity outside university which was conducted in one semester so the credit units taken equal to 20 CU. The implementation of

learning activity outside university will be conducted by student interest in course fields so it can be converted into relevant courses with a report as an output.

3. Quality of Internal and External Mentoring Process

   The mentoring process will be conducted through internal and external mentoring at university. Students' internal mentoring will be accompanied by a lecturer who expertise at the competencies of the course field which was chosen before. External mentoring will be conducted by the field supervisor. The mentoring process will be written in the log-book of the implementation of mentoring by lecture and supervisor.

4. Quality of Facilities and Infrastructure

   The quality of facilities and infrastructure will be supported by both parties: the Faculty and the student's internship placement, which have been collaborating as stated on MoA or MoU between the Faculty of Economics and Business with companies where the student intern in.

5. Quality of Reporting and Presenting the Result

   The quality of reporting and presenting internship implementation will be based on guidelines for final reports then presented in the internship exam at the end of the semester which is evaluated by three lecturers, consisting of: one mentoring lecturer and two examining lecturers.

6. Assesment Quality

   The quality of assessment based on the assessment guidelines which nearly similar to the thesis assessment rubric

12. Closing

Praise be to God Almighty, after going through various stages of the Curriculum of Freedom of Learning Independent Campus for Undergraduate Program in Accounting, Faculty of Economics and Business Unesa, it has been successfully compiled into a curriculum document based on Indonesian Qualification Framework, National Standard of Higher Education, and adaptive to the development of Industrial Revolution 4.0, Society 5.0, and the Regulation of Ministry of Education and Culture, Technology, and Higher Education, consist of Freedom of Learning Independent Campus. Curriculum team and dean of Undergraduate Program in Accounting hope this document can be the guidelines to prepare and create students who are suitable with Graduated Profile and relevant to PLO, have competence in accounting field, and have skills in domestic, national, and South- East Asia (ASEAN)