# THE CURRICULUM DEVELOPMENT FORMAL DOCUMENT OF THE BACHELOR'S DEGREE IN ACCOUNTING STUDY PROGRAM

#### A. Identity of the Study Program

Study Program Name	Bachelor's Degree in Accounting
Higher Education Institution	Universitas Negeri Malang
Study Program Executor	Faculty of Economics
Address and Phone Number	Jalan Semarang No. 5 Malang, (0341) 585914
Education Level	Bachelor's Degree
Accreditation and Decree on Accreditation Number	A, SK Dirjen Dikti: No. 4857/DT/2004
Accreditation Effective Period	
Graduate Degree	Sarjana Ekonomi (SE)
Study Term	3.5 years–4 years
Credit Load	146

### B. Reasoning and Curriculum Updating

The world has lately moved from the information era to the knowledge era in the 21st century as marked by the increase in complexity, diversity, uncertainty, contradiction, and rapid changes in all aspects of life (Staron, 2008). The abilities to adapt and innovate as well as the ability to solve problems have become a primary issue in the paradigm construction discourse of the preparation of human resources with survival capability in the face of the 21st-century knowledge era. Accounting education especially at higher education institutions has been posed with the demand to develop a foundation of knowledge, skills, and values, ethics, and attitudes, enabling the graduates to develop a desire and eagerness to practice lifelong learning, adapt critically to the changes that arise throughout their professional careers, identify problems, and select, seek, and apply independently and creatively the knowledge and skills needed to solve problems, in manners that uphold the applicable ethics, values, and norms (IESB, 2008).

Higher education institutions which hold centrality as a strategic instrument in the effort to prepare and develop high-quality human resources must adapt to such demand. The existing curriculum is perceived as no longer adequate to produce graduates with the capabilities necessary to face this era. The existing curricular structure and instructional programs that

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emphasize learning outcomes in the knowledge aspect are no longer aligned with, if not stray too far away from, the life challenges in the 21st century.

A life-based learning oriented toward learner capability development is considered an appropriate answer to the educational and instructional program demand to face the 21st-century knowledge era, which is as recommended by IESB. Some of the primary characteristics of life-based learning or lifewide learning (Jackson, 2012) are the emphasis on learner capability development, reinforcement of the aspects learners are good at (strength-based orientation), utilization of multiple sources of learning, learners being responsible for their own learning (self-regulated learning), development of learners' all aspects of behaviors and personalities in entirerity, and the perspective that contradiction (difference) is a strength (Staron, 2008). Meanwhile, learner capabilities cover a number of abilities, including the willingness and eagerness to practice lifelong learning, building new skills quickly, applying skills and knowledge in the face of new problems based on high pattern-recognition skills, solving problems in new contexts, being productive and creative, and being collaborative with the virtual environment (Staron, Jasinski, dan weatherley, 2006).

Based on several ideas above, it is deemed necessary to make a fundamental adjustment to the existing curriculum of the Accounting Study Program to answer the challenges in the knowledge era of the 21st century, that is by developing a curriculum which is oriented toward capability development of graduates who are prepared with life skills to tackle the 21st century challenges.

## C. Scientific Vision and Missions

#### **Scientific Vision**

The scientific vision of the Bachelor's Degree in Accounting Study Program to be achieved by 2030 according to UM's grand development plan is to be a reference in the development of the science of accounting based on information technology to produce graduates who are competitive and adaptive to the development in the public and private sectors.

## **Scientific Missions**

- To organize higher education in order to produce IT-based high-quality bachelors in accounting who are with moral integrity and soft skills appropriate with the development in the public and private sectors.
- 2. To develop science and technology in the field of accounting through national- and international-scale research activities.
- 3. To disseminate IT-based accounting research results to the general public.
- 4. To organize community services through the application of science and technology in the field of accounting to support society's economic development.

#### D. Study Program Objectives

The formulation of the objectives of the Bachelor's Degree in Accounting Study Program is performed in reference to the objectives of the Faculty of Economics of UM and the objectives of UM. The objectives of the Bachelor's Degree in Accounting Study Program are as follows:

- To produce bachelors in economics with quality in the field of accounting and with highlevel moral integrity and soft skills appropriate with users' current needs through effective study processes.
- 2. To produce scientific products to serve as references in the field of accounting in the form of scientific work which is resulted from fundamental research activities or development products which are resulted from applied research, as well as in the form of scientific writing pieces of work such as scientific work, textbooks, handouts, papers, among others.
- To produce scientific publications in nationally accredited scientific journals as a means for disseminating the scientific products produced in the field of accounting, and to produce scientific publications in international journals.
- 4. To produce high-quality applied scientific work in the field of accounting which functionally has a direct benefit for the accelearation of the development of the general public through community service activities.

#### E. Graduate Profile

Bachelors in accounting who are able to design, apply, and analyze accounting and financial information, demonstrate capabilities and ethics in solving problems, and develop accounting based on information technology adaptively according to the development in the public and private sectors.

#### F. Formulated SCPL

- Have the knowledge and ability to demonstrate a behavior as citizens who are religious and have a love for the state, nation, and Indonesian culture with a Pancasila spirit, and who are independent in producing work innovatively, adaptively, and critically according to the global dynamics.
- 2. Have the knowledge and skills to understand the basic concepts of economics and business to master the foundations of management, accounting, aconomics, and statistics, as well as the ability to communicate in English, and be creative, independent, and responsive to the dynamics of digital economic and business technologies.
- 3. Master audit concepts and procedures to implement comprehensive audit processes independently according to recent science and technology development with a logical,

- critical, systematic, innovative thinking based on religious norms, professional ethics, and applicable regulations.
- 4. Master the theoretical concepts of financial accounting independently and comprehensively with a logical, critical, systematic thinking in order to gain an optimal ability to make and interprate financial statements according to the accounting standards, as well as religious norms and professional ethics, using science and technology, hence contributing to society and state life.
- 5. Master the theoretical concepts of management accounting and cost accounting in order to be able to independently analyze financial and non-financial information according to recent science and technology development to support decision-making and management control, upholding social sensitivity and diversity in culture, perspective, and religion.
- 6. Master the concepts, principles, and techniques of finance and investment management independently with a critical, systematic, innovative thinking in order to be able to analyze information to support business decision-making using information technologies according to religious norms, social norms, and professional values and ethics.
- 7. Master the concepts of taxation regulations and business law, hence able to independently calculate and reconcile taxes to make tax returns using information technologies according to regulations and professional ethics, contributing to the improvement of societal, nation, and state life.
- **8.** Master economic and entrepreneurship concepts in order to be able to independently design and implement business feasibility studies which are oriented toward religious and social norms using information technologies, contributing to the improvement of the quality of societal, nation, and state lfie.
- 9. Master the concepts, principles, and techniques of scientific methods to find, develop, and examine in the field of accounting with a critical, systematic, innovative thinking, hence able to design research in a directed, structured, integrated manner through the use of information technologies according to religious norms, social norms, and professional values and ethics.

# G. Curricular Structure and Subjects Distribution

		Course	Cdt	Semester								Course
	Code Name			1	2	3	4	5	6	7	8	Prerequisite
A	A Courses on Character Building (MDPK)											
1	LINIUM 10001	Pendidikan Agama Islam*)	24		3							-
1	UNIVUM6001	(Education on Islam)	3*									
2	UNIVUM6002	Pendidikan Agama Kristen*)	3*		3 *)							-

		(Education on Christianity)											
					3								
3	UNIVUM6003	,	3*		*)							-	
		Pendidikan Agama Hindu*   3*   3   3   3   4   4   5   5   5   5   5   5   5   5											
4	UNIVUM6004	Pendidikan Agama Hindu*)	3*										
		(Education on Hinduism)											
5	UNIVUM6005	Pendidikan Agama Budha*)	3*									-	
		(Education on Buddhism)											
6	UNIVUM6006	Pendidkan Agama Konghucu*)	3*									-	
	011110110000	(Education on Confucianism)											
7	UNIVUM6014	Pendidikan Kepercayaan	3*										
,		(Education on Spirituality)											
8	UNIVUM6007	Pendidikan Pancasila	,	2								-	
0	OINI V UIVIOUU/	(Pancasila Education)											
9	UNIVUM6008		2				2					-	
		,											
10	UNIVUM6009		2			2						-	
		Purposes)											
11	UNIVUM6010		3					3				-	
		, , ,											
		Total	12	2	3	2	2	3	0	0	0		
D	C C (N	IZZ)							1				
В	Core Courses (M		1	2									
B 12	Core Courses (M FEKOUM6001	Pengantar Ilmu Ekonomi	3	3								-	
	FEKOUM6001	Pengantar Ilmu Ekonomi (Introduction to Economics)										-	
		Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen										-	
12	FEKOUM6001 FEKOUM6002	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management)	3	3								-	
12	FEKOUM6001	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi	3	3								-	
12 13 14	FEKOUM6001 FEKOUM6002	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting)	3	3	3							-	
12	FEKOUM6001 FEKOUM6002 FEKOUM6003	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics)	3	3	3							-	
12 13 14 15	FEKOUM6001 FEKOUM6002 FEKOUM6003	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan	3	3	3							-	
12 13 14	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and	3	3	3							-	
12 13 14 15	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business)	3 3 3	3	3				3			-	
12 13 14 15	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004 FEKOUM6005	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business) Ekonomi Bisnis dan Digital	3 3 3	3	3				3			-	
12 13 14 15 16	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004 FEKOUM6005	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business) Ekonomi Bisnis dan Digital (Digital Economy and Business) Akuntansi Keuangan	3 3 3	3					3				1600
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12 13 14 15 16	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004 FEKOUM6005 FEKOUM6006 AKTNUM6001	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business) Ekonomi Bisnis dan Digital (Digital Economy and Business) Akuntansi Keuangan Menengah I (Intermediate Accounting I) Akuntansi Keuangan Menengah II	3 3 3 3	3		3			3			3 AKTNUN	
12 13 14 15 16 17 18	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004 FEKOUM6005 FEKOUM6006 AKTNUM6001	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business) Ekonomi Bisnis dan Digital (Digital Economy and Business) Akuntansi Keuangan Menengah I (Intermediate Accounting I) Akuntansi Keuangan Menengah II (Intermediate Accounting II) Akuntansi Keuangan	3 3 3 3	3		3	3		3			AKTNUM 1 AKTNUM	1600
12 13 14 15 16 17	FEKOUM6001 FEKOUM6002 FEKOUM6003 FEKOUM6004 FEKOUM6005 FEKOUM6006 AKTNUM6001 AKTNUM6001	Pengantar Ilmu Ekonomi (Introduction to Economics) Pengantar Manajemen (Introduction to Management) Pengantar Akuntansi (Introduction to Accounting) Statistika (Statistics) Bahasa Inggris Ekonomi dan Bisnis (English for Economics and Business) Ekonomi Bisnis dan Digital (Digital Economy and Business) Akuntansi Keuangan Menengah I (Intermediate Accounting I) Akuntansi Keuangan Menengah II (Intermediate Accounting II)	3 3 3 3 3	3		3	3		3			AKTNUM 1 AKTNUM	1600

21	AKTNUM6004	Akuntansi Keuangan Lanjut I	3					3		AKTNUM600
21		(Advanced Accounting I)								
22	AKTNUM6005	Akuntansi Keuangan Lanjut II	3						3	AKTNUM600 4
		(Advanced Accounting II)								
23	AKTNUM6006	Teori Akuntansi	3					3		AKTNUM600
		(Accounting Theories)								
24	AKTNUM6007	Akuntansi Biaya	3			3				AKTNUM600 1
24		(Cost Accounting)								
25	AKTNUM6008	Akuntansi Manajemen	3				3			AKTNUM600 7
23		(Management Accounting)								
26	AKTNUM6009	Spreadsheet	3		3					FEKOUM600
20		(Spreadsheet)								
27	AKTNUM6010	Komputer Akuntansi	3				3			AKTNUM600 1
		(Computerised Accounting)								
28	AKTNUM6011	Sistem Informasi Akuntansi	3			3				FEKOUM600 3
28		(Accounting Information System)								
29	AKTNUM6012	Pengauditan	3				3			AKTNUM601
27		(Auditing)								-
30	AKTNUM6013	Manajemen Keuangan	4			4				-
30		(Financial Management)								
31	AKTNUM6014	Perpajakan (Taxation)	3		3					-
32	AKTNUM6015	Akuntansi Sektor Publik	3			3				AKTNUM600 1
32		(Public Sector Accounting)								
33	AKTNUM6016	Akuntansi Syariah	3		3					FEKOUM600
22		(Sharia Accounting)								
2.4	AKTNUM6017	Etika Bisnis dan Governance	3					3		AKTNUM601 2
34		(Business Ethics and Governance)								
35	AKTNUM6018	Matematika Keuangan & Bisnis (Mathematics for Finance and Business)	3	3						-
36	AKTNUM6019	Manajemen Risiko	2						2	AKTNUM600 8
50		(Risk Management)								
37	AKTNUM6020	Kewirausahaan	3				3			AKTNUM600 7
51		(Entrepreneurship)								,
38	AKTNUM6021	Metodologi Penelitian Kuantitatif	3					3		FEKOUM600 4

		(Quantitative Research Methodology)											
	AKTNUM6022	Metodologi Penelitian Kualitatitf	3					3				FEKOUM 4	600
9		(Qualitative Research Methodology)										4	
	AKTNUM6100	Skripsi	6							6		_	
)		(Undergraduate Thesis)											
	UKKNUM6090	Kuliah Kerja Nyata (KKN) **)	4							4		-	
1		(Student Community Engagement)											
2	UPKLUM6090	Kajian dan Praktik Lapangan	4							4		-	
_		(Internship)											
		Total	98	15	1 5	1 6	1 5	15	8	14	0		
C 1	Elective Courses												
3	AKTNUM6023	Praktikum Akuntansi	3					3				AKTNUM 3	[600
		(Accounting Practices)											
4	AKTNUM6024	Penganggaran	3				3					AKTNUM 7	[600
		(Budgeting)											
5 _	AKTNUM6025	Sistem Pengendalian Manajemen	3						3			AKTNUM 8	[600
		(Management Control System)											
6	AKTNUM6026	Manajemen Stratejik	3						3			AKTNUM 8	[600
		(Strategic Management)											
7	AKTNUM6027	Manajemen Data Base	3				3					AKTNUM 1	1601
		(Database Management)											
8	AKTNUM6028	Audit Internal	3						3			AKTNUM 2	1601
		(Internal Audit)											
9	AKTNUM6029	Audit Berbasis Teknologi Informasi	3					3				AKTNUM 2	1601
		(Information Technology-based Audit)											
0	AKTNUM6030	Audit Investigasi	3						3			AKTNUM 2	[601
		(Investigation Audit)											
1	AKTNUM6031	Manajemen Investasi	3				3					AKTNUM 3	601
		(Investment Management)											
2	AKTNUM6032	Analisis Laporan Keuangan	3					3				AKTNUM 2	600
		(Financial Statement Analysis)											
3	AKTNUM6033	Praktikum Perpajakan	3			3						AKTNUM 4	[601
		(Taxation Practices)											
4	AKTNUM6034	Perencanaan Pajak	3				3					AKTNUM 4	601
		(Tax Planning)											

	AKTNUM6035	Aspek Hukum Ekonomi dan Bisnis	2	2								-
55		(Legal Aspects of Economics and Business)										
56	AKTNUM6036	Riset Operasional	3		3							AKTNUM601 8
		(Operational Research)										
57	AKTNUM6037	Manajemen Operasional	3						3			AKTNUM603 6
		(Operations Management)										
58	AKTNUM6038	Studi Kelayakan Bisnis	2			2						AKTNUM600 1
		(Business Feasibility Study)										
59	AKTNUM6039	Komunikasi Bisnis	2	2								-
37		(Business Communication)										
60	AKTNUM6040	Seminar Akuntansi	3						3			AKTNUM602 1
		(Accounting Seminar)										AKTNUM602 2
		Total	36	4	3	5	6	3	15	0	0	
D	Transdisciplinar	y Courses	1		ı		ı			ı		1
61	FEKOUM6003	Pengantar Akuntansi	3	3								-
		(Introduction to Accounting)	_						_			
62	FEKOUM6006	Ekonomi Bisnis dan Digital	3						3			-
		(Digital Economy and Business)  Akuntansi Keuangan Menengah										FEKOUM600
63	AKTNUM6001	I Akuntansi Keuangan Menengan	3		3							3
		(Intermediate Accounting I)										
64	AKTNUM6002	Akuntansi Keuangan Menengah II	3			3						AKTNUM600 1
		(Intermediate Accounting II)										
65	AKTNUM6003	Akuntansi Keuangan Menengah III	3				3					AKTNUM600 2
		(Intermediate Accounting III)										
66	AKTNUM6007	Akuntansi Biaya	3			3						AKTNUM600 1
		(Cost Accounting)										
67	AKTNUM6024	Penganggaran	3				3					AKTNUM600 7
		(Budgeting)										
68	AKTNUM6011	Sistem Informasi Akuntansi	3			3						FEKOUM600 3
00	AKTIVOMOOTI	(Accounting Information System)										
69	AKTNUM6028	Audit Internal	3						3			AKTNUM601 2
		(Internal Audit)										
70	AKTNUM6014	Perpajakan	3		3							-
70	AKTNUW0014	(Taxation)										
71	AKTNUM6016	Akuntansi Syariah	3		3							FEKOUM600
-	1 AKINUM6016	(Sharia Accounting)						-				

72		Analisis Laporan Keuangan	3					3				AKTNUM600 2
		(Financial Statement Analysis)										
	Total		36	3	9	9	6	3	6	0	0	
	MDPK + MKK	MDPK + MKK + MPPD (12 + 98 + 36)		21	2	2 3	2 3	21	23	14	0	

# **Table of ILOs Justification**

ILO	CONSTRUCT	ATTITUDE	GENERAL SKILLS	SPECIAL SKILLS	KNOWLEDGE
1	Have the knowledge and abilities to demonstrate behaviour as citizens who are religious, passionate about the Indonesian state, nation, and culture based on the Pancasila spirit, and independent in creating works innovatively, adaptively, and critically according to the global dynamics				
2	Have the knowledge, abilities, and skills in understanding the basic concepts in economics and business in the mastery of the primary foundations of management, accounting, economics, and statistics, supported by communication abilities in English, and demonstrate creativity, independence, and responsiveness toward the dynamics of digital economic and business technologies				
3	Master audit concepts and procedures, hence able to implement a comprehensive audit process independently according to recent developments in knowledge and technology with logical, critical, systematic, innovative thinking based on the prevailing religious	<ul> <li>a. Uphold human values in performing tasks based on religion, morality, and ethics</li> <li>b. Contribute to the improvement of the quality of society, nation, and state life and to the</li> </ul>	a. Be able to apply logical, critical, systematic, innovative thinking in the context of the development or implementation	a. Be able to independently develop audit worksheets through the collection and abstracting of proofs of the	a. Master in depth the theoretical concepts of audit planning, procedures, and reporting     b. Understand the accounting business

norms, profession	nal ethics,	and	civilization based on		of science and		auditing of	ethics and professional
regulations			Pancasila c. Play a role as citizens		technology taking into		commercial entities'	code of ethics c. Master in depth the
			who take pride in and		consideration		financial	theoretical concepts of
			have a love for the		and applying		statements	information needs for
			motherland and have		human values		according to	decision-making
			nationalism and a sense		according to their		the auditing	d. Master the techniques,
			of responsibility toward		fields of expertise		standards and	principles, and
			the state and nation	b.	Be able to		legislation	procedural knowledge
			d. Appreciate diversity in	~.	demonstrate		applicable for	of information
			cultures, perspectives,		independent,		financial	technology use
			religions, and faiths, as		high-quality,		statement	3, 111
			well as in the opinions		measured		auditing	
			and original findings of		performance	b.	Be able to,	
			others	c.	Be able to study		under	
			e. Be legally compliant and		the implications		supervision,	
			disciplined in society and		of the		evaluate	
			state life		development or		proofs of the	
			f. Internalize academic		implementation		auditing of the	
			values, norms, and		of science and		financial	
			ethics		technology taking		statements of	
			g. Demonstrate		into		commercial	
			responsibility toward the		consideration		entities	
			work in their fields of		and applying		according to	
			expertise independently		human values		the auditing	
			h. Internalize the ethical		according to their		standards and	
			principles of accounting businesses and		fields of expertise based on		legislation applicable for	
			professions		scientific rules,		financial	
			professions		procedures, and		statement	
					ethics in order to		auditing	
					generate	C	Be able to	
					solutions, ideas,	٥.	independently	
					designs, or		design a	
					criticism of art		business	

desistudia aboo of a these assis report uplor univity e. Be a appropriate appr	accounting information system that supports the provision of information-technology-based information to support managerial control and organizational decision-making using the system development life cycle (SDLC) approach informations added to take	
g. Be a resp		

 <del>,                                      </del>	 	_
	results and	
	conduct	
	supervision and	
	evaluation of the	
	completion of the	
	work assigned to	
	the employees	
	under their	
	responsibility	
	h. Be able to	
	conduct	
	evaluation of	
	one's self and	
	the work group	
	under their	
	responsibility,	
	and be able to	
	manage	
	instructions	
	independently	
	i. Be able to	
	document, store,	
	secure, and	
	retrieve data to	
	ensure validity	
	and prevent	
	plagiarism	
	j. Be able to	
	combine	
	technical	
	competency and	
	professional	
	expertise to	
	complete the	
	assigned work	
	assigned work	

		k. Be able to present		
		information and		
		convey ideas clearly, both		
1		orally and in		
		writing, to		
		stakeholders		
4. Master the theoretical concepts of financial accounting independently and comprehensively through logical, critical, systematic thinking, hence able to optimally develop and interpret financial reports according to standards of accounting based on religious norms and professional ethics by taking advantage of developments in knowledge and technology and able to contribute to society and state life	a. Uphold human values in performing tasks based on religion, morality, and ethics b. Contribute to the improvement of the quality of society, nation, and state life and to the advancement of the civilization based on Pancasila c. Appreciate diversity in cultures, perspectives, religions, and faiths, as well as in the opinions and original findings of others d. Cooperate with and have social sensitivity to and awareness of society and the environment	a. Be able to apply logical, critical, systematic, innovative thinking in the context of the development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality, measured	a. Be able to independently develop, analyze, and interpret separate entities' financial statements by applying accounting principles to transactions according to the prevailing general financial accounting standards and ETAP financial	a. Master in depth the theoretical concepts of 1) the fundamental framework of financial statement presentation and development, 2) accounting policies and principles, 3) accounting cycle, 4) the recognition, measurement, presentation, and disclosure of financial statement elements, and 4) financial statement analysis b. Understand accounting business ethics and professional code of ethics c. Master in depth the
	e. Be legally compliant and	performance	accounting	theoretical concepts of
	disciplined in society and state life	c. Be able to study the implications	standards b. Be able to.	information needs for decision-making
	f. Internalize academic	of the	under	d. Master the techniques,
	values, norms, and	development or	supervision,	principles, and
	ethics	implementation	develop,	procedural knowledge

g. Demonstrate responsibility for the work in their fields of expertise independently h. Internalize the ethical principles of accounting businesses and professions	of science and technology taking into consideration and applying human values according to their fields of expertise based on scientific rules, procedures, and ethics in order to generate solutions, ideas, designs, and criticism of art d. Develop a scientific description of the study results above in the form of a Bachelor's	analyze, and interpret consolidated entities' financial statements by applying accounting principles to transactions according to the prevailing general financial accounting standards and ETAP financial accounting standards c. Be able to independently	of information technology use e. Master the concepts and principles of economic behavior
	criticism of art	standards and	
	•		
	thesis or final	design a	
	assignment	business	
	report and	process in the	
	upload it on the	accounting	
	university's web e. Be able to	information	
	e. Be able to maintain and	system that	
		supports the provision of	
	develop a professional	information-	
	network with	technology-	
	advisors,	based	
	colleagues, and	information to	
	peers both in and	support	

outside their institutions  f. Be able to take responsibility for the attainment of group work results and conduct supervision and evaluation of the completion of the work assigned to	managerial control and organizational decision- making using the system development life cycle (SDLC) approach d. Be able to independently
work assigned to the employees under their responsibility g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently h. Be able to document, store, secure, and retrieve data to	independently operate and use software for financial statement making, budgeting, tax administration, auditing, and researching e. Be able to design, develop, and evaluate critically public-sector financial statements by applying
ensure validity and prevent plagiarism i. Be able to combine	techniques and methods based on the prevailing accounting

Master the theoretical concepts of management accounting and cost	Be devout to God and uphold human values in	technical competency and professional expertise to complete the assigned work j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders a. Be able to apply logical, critical,	standards f. Be able to design, develop, and evaluate critically sharia financial statements based on the prevailing sharia accounting standards a. Be able to independently	Master in depth the theoretical concepts of
accounting, hence able to independently analyze financial and non-financial information according to recent developments in knowledge and technology to support management decision-making and control by upholding social sensitivity and diversity in cultures, perspectives, and religions	performing tasks based on religion, morality, and ethics b. Contribute to the improvement of the quality of society, nation, and state life and to the advancement of the civilization based on Pancasila c. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others d. Cooperate and have social sensitivity to and awareness of society and the environment	systematic, innovative thinking in the context of the development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality,	develop reports of the results of analysis of financial and non-financial information as well as related disclosures which are relevant and reliable for managerial decision- making by applying accounting and financial analysis	1) product and service costs calculation and control, 2) planning and budgeting, 3) activity-based management and performance measurement and control, and 4) performance measurement and control b. Master in general the theoretical concepts of quality management c. Master in depth the theoretical concepts of information needs for decision-making

e. Internalize academic values, norms, and ethics f. Demonstrate responsibility for the work in their fields of expertise independently g. Internalize the ethical principles of accounting businesses and professions	measured performance c. Be able to study the implications of the development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise based on scientific rules, procedures, and ethics in order to generate solutions, ideas, designs, and criticism of art d. Develop a scientific description of the study results above in the form of a Bachelor's thesis or final assignment	techniques and methods b. Be able to independently develop and analyze managerial accounting reports, including those on planning and budgeting, cost management, quality control, performance measurement, and benchmarking , which are relevant and reliable in supporting managerial decision-making and control by applying managerial accounting	d. Master the techniques, principles, and procedural knowledge of information technology use e. Master economic concepts and principles f. Master the concepts and principles of 1) organization, 2) governance, 3) risk management, 4) strategy management, 5) internal control, and 6) business environment
	above in the form of a Bachelor's	control by applying	

		h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism i. Be able to combine technical competency and professional expertise to complete the assigned work j. Be able to present information and convey ideas		
6. Master the concepts, principles, and techniques of financial and investment management independently through critical, systematic, innovative thinking, hence able to analyze information to support business decision-making by using information	<ul> <li>a. Uphold human values in performing tasks based on religion, morality, and ethics</li> <li>b. Contribute to the improvement of the quality of society, nation, and state life and to the</li> </ul>	orally and in writing, to stakeholders  a. Be able to apply logical, critical, systematic, innovative thinking in the context of the development or implementation	a. Be able to independently develop investment and funding reports, which include those on cash and	a. Master the concepts, principles, and techniques of financial management, that include 1. financial decisions, 2. the time value of money, 3. capital budgeting, 4.
technologies according to religious and social norms and professional ethical values	advancement of the civilization based on Pancasila	of science and technology taking into consideration	work capital needs, financial reporting pro	capital structure, cost of capital, and financing, 5. work capital needs, and 6. cash flow analysis

c. Play a role as citizens who take pride in and have a love for the motherland and have nationalism and a sense of responsibility toward the state and nation d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others e. Cooperate and have social sensitivity to and awareness of society and the environment	and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality, measured performance c. Be able to study the implications of the development or implementation of science and	forma, and capital budgeting, which are relevant with financial and investment decision-making by applying financial and investment management techniques	<ul> <li>b. Master the principles of investment in financial assets</li> <li>c. Master in depth the theoretical concepts of information needs for decision-making</li> <li>d. Master the techniques, principles, and procedural knowledge of information technology use</li> <li>e. Master economic concepts and principles</li> </ul>
f. Be legally compliant and disciplined in society and	technology taking into		
state life g. Internalize academic values, norms, and ethics	consideration and applying human values according to their		
h. Demonstrate responsibility for the work in their fields of expertise	fields of expertise based on scientific rules,		
independently i. Internalize the ethical principles of accounting	procedures, and ethics in order to generate		
businesses and professions	solutions, ideas, designs, and criticism of art		
	d. Develop a scientific description of the		
	study results		

above in the form	
of a Bachelor's	
thesis or final	
assignment	
report and	
upload it on the	
university's web	
e. Be able to	
maintain and	
develop a	
professional	
network with	
advisors,	
colleagues, and	
peers both in and	
outside their	
institutions	
f. Be able to take	
responsibility for	
the attainment of	
group work	
results and	
conduct	
supervision and	
evaluation of the	
completion of the	
work assigned to	
the employees	
under their	
responsibility	
g. Be able to	
conduct	
evaluation of	
one's self and	
the work groups	

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		under their		
		responsibility,		
		and be able to		
		manage		
		instructions		
		independently		
		h. Be able to		
		document, store,		
		secure, and		
		retrieve data to		
		ensure validity		
		and prevent		
		plagiarism		
		i. Be able to		
		combine		
		technical		
		competency and		
		professional		
		expertise to		
		complete the		
		assigned work		
		i. Be able to		
		present		
		information and		
		convey ideas		
		clearly, both		
		orally and in		
		writing, to		
7 marker than annual ( )	a. Habaldhuman an isali	stakeholders	a Da ablata	- Mantantanana i
7. master the concepts of tax	a. Uphold human values in	a. Be able to apply	a. Be able to	a. Master tax concepts
regulations and business law,	performing tasks based	logical, critical,	independently	and regulations and
hence able to independently	on religion, morality, and	systematic,	make tax	business law
calculate and reconcile taxes to	ethics	innovative	returns,	b. Understand
make tax liability report making	b. Contribute to the	thinking in the	whether as	accounting business
using information technologies	improvement of the	context of the	individual	ethics and

professional ethics and able to contribute to the improvement of society, nation, and state life	and state life and to the advancement of the civilization based on Pancasila  c. Play a role as citizens who take pride in and have a love for the motherland and have nationalism and a sense of responsibility toward the state and nation  d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others  e. Be legally compliant and disciplined in society and state life  f. Internalize academic values, norms, and ethics  g. Demonstrate responsibility for the work in their fields of expertise  h. Internalize the ethical principles of accounting businesses and professions	implementation of science and technology taking into consideration and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality, measured performance c. Be able to study the implications of the development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise based on scientific rules, procedures, and ethics in order to	as corporate taxpayers, by calculating and reconciling taxes according to the tax legislation prevailing in Indonesia b. Be able to independently operate and use software for financial statement making, budgeting, tax administration, auditing, and researching	ethics c. Master the techniques, principles, and procedural knowledge of information technology use
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designs, and
criticism of art
d. Develop a
scientific
description of the
study results
above in the form
of a Bachelor's
thesis or final
assignment
report and
upload it on the
university's web
e. Be able to maintain and
develop a
professional
network with
advisors,
colleagues, and
peers both in and
outside their
institutions
f. Be able to take
responsibility for
the attainment of
group work
results and
conduct
supervision and
evaluation of the
completion of the
work assigned to
the employees
the employees

under their
responsibility
g. Be able to
conduct
evaluation of
one's self and
the work groups
under their
responsibility,
and be able to
manage
instructions
independently
h. Be able to
document, store,
secure, and
retrieve data to
ensure validity
and prevent
plagiarism
i. Be able to
combine
technical
competency and
professional
expertise to
complete the
assigned work
j. Be able to
present information and
convey ideas
clearly, both
orally and in

8. Master economic and entrepreneurship concepts, hence able to independently design and implement business feasibility studies which are oriented toward religious and social norms using	a. Uphold human values in performing tasks based on religion, morality, and ethics b. Contribute to the improvement of the	writing, to stakeholders  a. Be able to apply logical, critical, systematic, innovative thinking in the context of the	a. Master entrepreneurs hip theoretical concepts and practices in terms of the	a. Master the concepts and science of entrepreneurship b. Master economic concepts and principles c. Master the techniques,
information technologies and able to contribute to the improvement of the quality of society, nation, and state life	quality of society, nation, and state life and to the advancement of the civilization based on Pancasila c. Play a role as citizens who take pride in and have a love for the motherland and have nationalism and a sense of responsibility toward the state and nation d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and	development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality, measured porformance	creativity, innovations, and smart techniques of entrepreneurs hip as well as anything related to the preparation to become entrepreneurs b. Master the theoretical concepts and practices in	principles, and procedural knowledge of information technology use d. Master in depth the theoretical concepts of information needs for decision-making e. Master the concepts and principles of 1. organization, 2. governance, 3. risk management, 4. strategic management, 5. internal control, and 6. business any grant part in the procedure of the
	in the opinions and original findings of others e. Cooperate and have social sensitivity to and awareness of society and the environment f. Be legally compliant and disciplined in society and state life g. Internalize academic values, norms, and ethics	performance c. Be able to study the implications of the development or implementation of science and technology taking into consideration and applying human values	business planning, finances, and business valuation	business environment     Understand accounting     business ethics and     professional code of     ethics

	h. Demonstrate responsibility for the work in their fields of expertise independently i. Internalize the spirits of independence, struggle, and entrepreneurship j. Internalize the ethical principles of accounting businesses and professions	based on scientific rules, procedures, and ethics in order to generate solutions, ideas, designs, and
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results and
conduct
supervision and
evaluation of the
completion of the
work assigned to
work assigned to
the employees
under their
responsibility
g. Be able to
conduct
evaluation of
one's self and
the work groups
under their
responsibility,
and be able to
manage
instructions
independently
h. Be able to
document, store,
secure, and
retrieve data to
ensure validity
and prevent
plagiarism
i. Be able to
combine
technical
competency and
professional
expertise to
complete the
assigned work

		j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders		
9. Master the concepts, principles, and techniques of scientific methods to discover, develop, and examine subjects in accounting through critical, systematic, innovative thinking, hence able to design directed, structured, integrated research using information technologies according to religious and social norms and professional ethical values	a. Uphold human values in performing tasks based on religion, morality, and ethics b. Contribute to the improvement of the quality of society, nation, and state life and to the advancement of the civilization based on Pancasila c. Play a role as citizens who take pride in and have a love for the motherland and have nationalism and a sense of responsibility toward the state and nation d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions	a. Be able to apply logical, critical, systematic, innovative thinking in the context of the development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise b. Be able to demonstrate independent, high-quality, measured performance c. Be able to study the implications of the development or	a. Master the concepts, techniques, and procedures in quantitative methodology to test the research hypotheses formulated b. Master the concepts, analysis techniques, and procedures in qualitative methodology to explore and observe phenomena according to the problems previously unveiled	1. Master the concepts, techniques, and procedures of quantitative research 2. Master the concepts, techniques, and procedures of qualitative research

f. g.	and original findings of others Cooperate and have social sensitivity to and awareness of society and the environment Be legally compliant and disciplined in society and state life Internalize academic values, norms, and ethics Demonstrate responsibility for the work in their fields of expertise independently Internalize the spirits of independence, struggle, and	d	scientific description of the	
•	values, norms, and		rules,	
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i.		d.		
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	entrepreneurship		study results	
i.	Internalize the		above in the	
•	ethical principles of		form of a	
	accounting		Bachelor's thesis	
	businesses and		or final	
	professions		assignment	
			report and upload it on the	
			university's web	
		e	. Be able to	
			maintain and	
			develop a	
			professional	
			network with	

p a	ndvisors, colleagues, and peers both in and outside their institutions	
f. Bo	e able to take esponsibility for the attainment of proup work	
co so e	esults and conduct cupervision and conduct conduct conduct conduct conduction of the completion of the	
th u re	vork assigned to he employees Inder their esponsibility he able to	
co e o tr	e able to conduct evaluation of one's self and one work groups ander their	
re a m in	esponsibility, and be able to nanage nstructions ndependently	
h. Bo d so re	be able to locument, store, lecure, and etrieve data to ensure validity	

writing, to stakeholders
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