**STRUKTUR KURIKULUM TAHUN 2014**

**PROGRAM STUDI : D III AKUNTANSI**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Matakuliah** | | **Sks** | **Semester** | | | | | | **Prasyarat** |
| **Sandi** | **Nama Matakuliah** | **1** | **2** | **3** | **4** | **5** | **6** |
| **A.** | **Matakuliah Pengembangan Kepribadian (MPK)** | |  |  |  |  |  |  |  |  |
| **1.** | **UMPK501** | **Pendidikan Agama Islam\*)** | 2 | 2\*) |  |  |  |  |  |  |
| **(*Islamic Education)*** |
| **2.** | **UMPK502** | **Pendidikan Agama Protestan\*)** | 2 | 2\*) |  |  |  |  |  |  |
| ***(Protestant Education)*** |
| **3.** | **UMPK503** | **Pendidikan Agama Katholik\*)** | 2 | 2\*) |  |  |  |  |  |  |
| ***(Catholic Education)*** |
| **4.** | **UMPK504** | **Pendidikan Agama Hindu\*)** | 2 | 2\*) |  |  |  |  |  |  |
| ***(Hindu Education)*** |
| **5.** | **UMPK505** | **Pendidikan Agama Budha\*)** | 2 | 2\*) |  |  |  |  |  |  |
| ***(Buddhist Education)*** |
| **6.** | **UMPK506** | **Pendidikan Pancasila** | 2 |  | 2 |  |  |  |  |  |
| ***(Pancasila Education)*** |
| **7.** | **UMPK507** | **Pendidikan Kewarganegaraan** | 2 | 2 |  |  |  |  |  |  |
| ***(Citizenship Education)*** |
| **8.** | **UMPK508** | **Bahasa Indonesia Keilmuan** | 2 |  |  | 2 |  |  |  |  |
| ***(Academic Indonesian Language)*** |
|  | **Jumlah MPK Wajib Lulus** | | **8** | **4** | **2** | **2** | **-** | **-** | **-** |  |
| \*)*Ditempuh sesuai agamanya*. | |
| **B.** | **Matakuliah Keilmuan dan Keterampilan (MKK)** | |  |  |  |  |  |  |  |  |
| **1.** | **FEKO504** | **Pengantar Ekonomi Mikro** | 3 | 3 |  |  |  |  |  |  |
| ***(Introduction to Micro Economics)*** |
| **2.** | **FEKO505** | **Pengantar Ekonomi Makro** | 3 |  | 3 |  |  |  |  |  |
| ***(Introduction to Macro Economics)*** |
| **3.** | **FEKO506** | **Pengantar Bisnis** | 3 | 3 |  |  |  |  |  |  |
| ***(Introduction to Business)*** |
| **4.** | **FEKO507** | **Pengantar Manajemen** | 3 | 3 |  |  |  |  |  |  |
| ***(Introduction to Management)*** |
| **5.** | **FEKO508** | **Pengantar Akuntansi I** | 3 | 3 |  |  |  |  |  |  |
| ***(Introduction to Accounting I)*** |
| **6.** | **FEKO509** | **Pengantar Akuntansi II** | 3 |  | 3 |  |  |  |  | **FEKO508** |
| ***(Introduction to Accounting II)*** |
| **7.** | **FEKO510** | **Statistika Deskriptif** | 3 | 3 |  |  |  |  |  |  |
| ***(Descriptive Statistics)*** |
| **8.** | **FEKO511** | **Teknologi dan Infornasi Komunikasi** | 3 |  | 3 |  |  |  |  |  |
| ***(Informatioan and Communication Technology)*** |
| **9.** | **FEKO512** | **Bahasa Inggris Ekonomi dan Bisnis** | 3 |  | 3 |  |  |  |  |  |
| ***(Economic and Business English)*** |
| **10.** | **FEKO513** | **Aspek Hukum Ekonomi dan Bisnis** | 3 | 3 |  |  |  |  |  |  |
| ***(Legal Aspects of Economic and Business)*** |
| **11.** | **NAKT501** | **Matematika Keuangan** | 2 |  | 2 |  |  |  |  |  |
| ***(Mathematics of Finance)*** |
| **12.** | **NAKT502** | **Hukum Pajak** | 2 | 2 |  |  |  |  |  |  |
| ***(Tax Regulations)*** |
|  | **Jumlah MKK Wajib Lulus** | | **34** | **20** | **14** | **-** | **-** | **-** | **-** |  |
| **C.** | **Matakuliah Keahlian Berkarya** | |  |  |  |  |  |  |  |  |
| **(MKB)** | |
| **1.** | **NAKT503** | **Praktikum Statistika Deskriptif** | 2 |  | 2 |  |  |  |  | **FEKO510** |
| ***(Descriptive Statistics Practices)*** |
| **2.** | **NAKT504** | **Praktikum Pengantar Akuntansi I** | 2 |  | 2 |  |  |  |  | **FEKO508** |
| ***(Accounting Introduction Practices I)*** |
| **3.** | **NAKT505** | **Praktikum Pengantar Akuntansi II** | 2 |  |  | 2 |  |  |  | **FEKO509** |
| ***(Accounting Introduction Practices II)*** |
| **4.** | **NAKT506** | **Akuntansi Keuangan Menengah I** | 3 |  |  | 3 |  |  |  | **FEKO509** |
| ***(Intermediate Accounting I)*** |
| **5.** | **NAKT507** | **Praktikum Akuntansi Keuangan Menengah I** | 2 |  |  |  | 2 |  |  | **NAKT506** |
| ***(Intermediate Accounting Practices I)*** |
| **6.** | **NAKT508** | **Akuntansi Keuangan Menengah II** | 3 |  |  |  | 3 |  |  | **NAKT506** |
| ***(Intermediate Accounting II)*** |
| **7.** | **NAKT509** | **Praktikum Akuntansi Keuangan Menengah II** | 2 |  |  |  |  | 2 |  | **NAKT508** |
| ***(Intermediate Accounting Practices II)*** |
| **8.** | **NAKT510** | **Perpajakan** | 3 |  |  | 3 |  |  |  | **NAKT502** |
| ***(Taxation)*** |
| **9.** | **FEKO514** | **Sistem Informasi Akuntansi** | 3 |  |  | 3 |  |  |  | **NAKT511** |
| ***(Accounting Information Systems)*** |
| **10.** | **NAKT511** | **Praktikum Perpajakan** | 2 |  |  |  | 2 |  |  | **NAKT510** |
| ***(Taxation Practices)*** |
| **11.** | **NAKT512** | **Akuntansi Biaya** | 3 |  | 3 |  |  |  |  | **FEKO509** |
| ***(Cost Accounting)*** |
| **12.** | **NAKT513** | **Praktikum Akuntansi Biaya** | 2 |  |  | 2 |  |  |  | **NAKT512** |
| ***(Cost Accounting Practices)*** |
| **13.** | **NAKT514** | **Akuntansi Keuangan Lanjut** | 3 |  |  |  |  | 3 |  | **NAKT506** |
| ***(Advanced Accounting)*** |
| **14** | **NAKT515** | **Praktikum Akuntansi Keuangan Lanjut** | 2 |  |  |  |  |  | 2 | **NAKT514** |
| ***(Advanced Accounting Practices)*** |
| **15.** | **NAKT516** | **Pengauditan I** | 3 |  |  |  | 3 |  |  | **FEKO509,** |
| ***(Auditing I)*** | **NAKT514,** |
|  | **FEKO514** |
| **16.** | **NAKT517** | **Pengauditan II** | 3 |  |  |  |  | 3 |  | **NAKT516** |
| ***(Auditing II)*** |
| **17.** | **NAKT518** | **Praktikum Pengauditan** | 2 |  |  |  |  |  | 2 | **NAKT517** |
| ***(Auditing Practices)*** |
| **18.** | **NAKT519** | **Penganggaran** | 3 |  |  |  | 3 |  |  | **NAKT512** |
| ***(Budgeting)*** |
| **19.** | **NAKT520** | **Praktikum Penganggaran** | 2 |  |  |  |  | 2 |  | **NAKT519** |
| ***(Budgeting Practices)*** |
| **20.** | **NAKT521** | **Manajemen Keuangan** | 3 |  |  |  | 3 |  |  | **FEKO509, NAKT501** |
| ***(Financial Management)*** |
| **21.** | **NAKT522** | **Akuntansi Sektor Publik** | 3 |  |  |  |  | 3 |  | **FEKO509** |
| ***(Public Sector Accounting)*** |
| **22.** | **NAKT523** | **Komputer Akuntansi** | 3 |  |  |  | 3 |  |  | **FEKO511, NAKT512, FEKO514** |
| ***(Computerized Accounting)*** |
| **23.** | **NAKT524** | **Akuntansi Perbankan** | 3 |  |  |  |  | 3 |  | **NAKT508** |
| ***(Banking Accounting)*** |
| **24.** | **NAKT525** | **Akuntansi Manajemen** | 3 |  |  | 3 |  |  |  | **NAKT512** |
| ***(Management Accounting)*** |
| **25** | **NAKT526** | **Akuntansi ETAP** | 3 |  |  |  | 3 |  |  |  |
| **(Accounting – ETAP)** |
|  | **Jumlah MKB Wajib Lulus** | | **65** | - | 7 | 16 | 22 | 16 | 4 |  |
| **D.** | **Matakuliah Perilaku Berkarya (MPB)** | |  |  |  |  |  |  |  |  |
| **1.** | **NAKT526** | **Etika Bisnis dan Profesi** | 3 |  |  | 3 |  |  |  | **FEKO506** |
| ***(Business and Profession Ethics)*** |
| **2.** | **FEKO591** | **Tugas Akhir (TA)** | 3 |  |  |  |  |  | 3 | **FEKO593** |
| ***(Final Report)*** |
|  | **Jumlah MPB Wajib Lulus** | | **5** | - | - | 2 | - | - | 3 |  |
| **E.** | **Matakuliah Berkehidupan Bermasyarakat (MBB)** | |  |  |  |  |  |  |  |  |
| **1.** | **NAKT527** | **Praktik Kerja Lapangan (PKL)** | 2 |  |  |  |  |  | 2 |  |
| **(*Field Work Practices)*** |
|  | **Jumlah MBB Wajib Lulus** | | **2** | **-** | **-** | **-** | **-** | **-** | **2** |  |
| **Total SKS yang WAJIB Ditempuh** | | | **115** | **24** | **23** | **21** | **22** | **16** | **9** |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Matakuliah** | | **SKS** | **Semester** | | | | | | | | **Prasyarat** |
| **Sandi** | **Nama Matakuliah** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| **A.** | **Matakuliah Pengembangan** | |  |  |  |  |  |  |  |  |  |  |
| **Kepribadian (MPK)** | |
| 1. | **UMPK601** | **Pendidikan Agama Islam\*)** | 2 | 2\*) |  |  |  |  |  |  |  |  |
| **(*Islamic Education)*** |
| 2. | **UMPK602** | **Pendidikan Agama Protestan\*)** | 2 | 2\*) |  |  |  |  |  |  |  |  |
| ***(Protestant Education)*** |
| 3. | **UMPK603** | **Pendidikan Agama Katholik\*)** | 2 | 2\*) |  |  |  |  |  |  |  |  |
| ***(Catholic Education)*** |
| 4. | **UMPK604** | **Pendidikan Agama Hindu\*)** | 2 | 2\*) |  |  |  |  |  |  |  |  |
| ***(Hindu Education)*** |
| 5. | **UMPK605** | **Pendidikan Agama Budha\*)** | 2 | 2\*) |  |  |  |  |  |  |  |  |
| ***(Buddhist Education)*** |
| 6. | **UMPK606** | **Pendidikan Pancasila** | 2 |  | 2 |  |  |  |  |  |  |  |
| ***(Pancasila Education)*** |
| 7. | **UMPK607** | **Pendidikan Kewarganegaraan** | 2 | 2 |  |  |  |  |  |  |  |  |
| ***(Citizenship Education)*** |
| 8. | **UMPK608** | **Bahasa Indonesia Keilmuan** | 2 |  | 2 |  |  |  |  |  |  |  |
| ***(Academic Indonesian Language)*** |
|  | **Jumlah MPK Wajib Lulus** | | **8** | **4** | **4** | **-** | **-** | **-** | **-** | **-** | **-** |  |
| \*) *Ditempuh sesuai agamanya*. | |
| **B.** | **Matakuliah Keilmuan dan Ketrampilan (MKK)** | |  |  |  |  |  |  |  |  |  |  |
| **1.** | **FEKO601** | **Pengantar Ekonomi Mikro** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Introduction to Micro Economics)*** |
| **2.** | **FEKO602** | **Pengantar Ekonomi Makro** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Introduction to Macro Economics)*** |
| **3.** | **FEKO603** | **Pengantar Bisnis** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Introduction to Business)*** |
| **4.** | **FEKO604** | **Pengantar Manajemen** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Introduction to Management)*** |
| **5.** | **FEKO605** | **Pengantar Akuntansi I** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Introduction to Accounting I)*** |
| **6.** | **FEKO606** | **Pengantar Akuntansi II** | 3 |  | 3 |  |  |  |  |  |  | **FEKO605** |
| ***(Introduction to Accounting II)*** |
| **7.** | **FEKO607** | **Statistik Deskriptif** | 3 |  | 3 |  |  |  |  |  |  |  |
| ***(Descriptive Statistics)*** |
| **8.** | **FEKO608** | **Teknologi Informasi dan Komunikasi** | 3 |  | 3 |  |  |  |  |  |  |  |
| ***(Information and Communication Technology)*** |
| **9.** | **FEKO609** | **Bahasa Inggris Ekonomi dan Bisnis** | 3 |  |  | 3 |  |  |  |  |  |  |
| ***(Economic and Business English)*** |
| **10.** | **FEKO610** | **Matematika Ekonomi dan Bisnis** | 3 | 3 |  |  |  |  |  |  |  |  |
| ***(Economic and Business Mathematics)*** |
| **11.** | **FEKO611** | **Aspek Hukum Ekonomi dan Bisnis** | 3 |  | 3 |  |  |  |  |  |  |  |
| ***(Legal Aspects of Economic and Business)*** |
| **12.** | **FEKO612** | **Bank dan Lembaga Keuangan Bukan Bank** | 2 |  | 2 |  |  |  |  |  |  |  |
| ***(Bank and Non Bank Financial Institutions)*** |
| **13.** | **NAKT601** | **Perekonomian Indonesia** | 3 |  |  | 3 |  |  |  |  |  |  |
| ***(Economy of Indonesia)*** |
| **14.** | **NAKT602** | **Pengantar Ekonomi Pembangunan** | 2 |  | 2 |  |  |  |  |  |  |  |
| ***(Introduction to Economic Development)*** |
| **15.** | **NAKT603** | **Matematika Keuangan** | 2 | 2 |  |  |  |  |  |  |  |  |
| ***(Mathematics of Finance)*** |
| **16.** | **NAKT604** | **Hukum Pajak** | 2 |  |  | 2 |  |  |  |  |  |  |
| ***(Tax Regulations)*** |
|  | **Jumlah MKK Wajib Lulus** | | **44** | **20** | **16** | **8** | **-** | **-** | **-** | **-** | **-** |  |
| **C.** | **Matakuliah Keahlian Berkarya (MKB)** | |  |  |  |  |  |  |  |  |  |  |
| **1.** | **NAKT605** | **Akuntansi Keuangan Menengah I** | 3 |  |  | 3 |  |  |  |  |  | **FEKO606** |
| ***(Intermediate Accounting I)*** |
| **2.** | **NAKT606** | **Akuntansi Keuangan Menengah II** | 3 |  |  |  | 3 |  |  |  |  | **NAKT605** |
| ***(Intermediate Accounting II)*** |
| **3.** | **NAKT607** | **Akuntansi Keuangan Lanjut I** | 3 |  |  |  |  | 3 |  |  |  | **NAKT606** |
| ***(Advanced Accounting I)*** |
| **4.** | **NAKT608** | **Akuntansi Keuangan Lanjut II** | 3 |  |  |  |  |  | 3 |  |  | **NAKT607** |
| ***(Advanced Accounting II)*** |
| **5.** | **NAKT609** | **Perpajakan** | 3 |  |  |  | 3 |  |  |  |  | **NAKT604** |
| ***(Taxation)*** |
| **6.** | **FEKO613** | **Statistika Inferensial** | 3 |  |  | 3 |  |  |  |  |  | **FEKO607** |
| ***(Inferential Statistics)*** |
| **7.** | **FEKO614** | **Sistem Informasi Akuntansi** | 3 |  |  | 3 |  |  |  |  |  | **NAKT605,** |
| ***(Accounting Information Systems)*** | **NAKT615** |
| **8.** | **NAKT610** | **Manajemen Keuangan I** | 3 |  |  |  | 3 |  |  |  |  | **NAKT603,** |
| ***(Financial Management I)*** | **NAKT605** |
| **9.** | **NAKT611** | **Manajemen Keuangan II** | 3 |  |  |  |  | 3 |  |  |  | **NAKT610** |
| ***(Financial Management II)*** |
| **10.** | **NAKT612** | **Pengauditan I** | 3 |  |  |  | 3 |  |  |  |  | **NAKT605** |
| ***(Auditing I)*** |
| **11.** | **NAKT613** | **Pengauditan II** | 3 |  |  |  |  | 3 |  |  |  | **NAKT612** |
| ***(Auditing II)*** |
| **12.** | **NAKT614** | **Teori Akuntansi** | 3 |  |  |  | 3 |  |  |  |  | **NAKT605, NAKT606** |
| ***(Accounting Theories)*** |
| **13.** | **NAKT615** | **Akuntansi Biaya I** | 3 |  |  | 3 |  |  |  |  |  | **FEKO607** |
| ***(Cost Accounting I)*** |
| **14.** | **NAKT616** | **Akuntansi Biaya II** | 3 |  |  |  | 3 |  |  |  |  | **NAKT615** |
| ***(Cost Accounting II)*** |
| **14.** | **NAKT617** | **Akuntansi Manajemen** | 3 |  |  |  |  | 3 |  |  |  | **NAKT615** |
| ***(Management Accounting)*** |
| **15.** | **NAKT618** | **Penganggaran** | 3 |  |  |  | 3 |  |  |  |  | **NAKT615** |
| ***(Budgeting)*** |
| **16.** | **NAKT619** | **Akuntansi Sektor Publik** | 3 |  |  | 3 |  |  |  |  |  | **FEKO607** |
| ***(Public Sector Accounting)*** |
| **17.** | **NAKT620** | **Sistem Pengendalian Manajemen** | 3 |  |  |  |  |  | 3 |  |  | **NAKT616** |
| ***(Management Control Systems)*** |
| **18.** | **NAKT621** | **Manajemen Investasi** | 3 |  |  |  |  |  | 3 |  |  | **NAKT610** |
| ***(Investment Management)*** |
| **19.** | **NAKT622** | **Audit Internal** | 3 |  |  |  |  |  | 3 |  |  | **FEKO604**, **NAKT613** |
| ***(Internal Audit)*** |
| **20.** | **NAKT623** | **Riset Operasional** | 3 |  |  |  |  | 3 |  |  |  | **FEKO610** |
| ***(Operational Research)*** |
| **21.** | **NAKT624** | **Metodologi Penelitian** | 3 |  |  |  | 3 |  |  |  |  | **FEKO613** |
| ***(Research Methodology)*** |
| **22.** | **NAKT625** | **Seminar Akuntansi** | 3 |  |  |  |  |  | 3 |  |  | **NAKT614** |
| ***(Accounting Seminar)*** |
|  | **Jumlah MKB Wajib Lulus** | | **69** | **-** | **-** | **15** | **24** | **15** | **15** | **-** | **-** |  |
| **MKB Pilihan** | | |  |  |  |  |  |  |  |  |  |  |
| **(Wajib Lulus 12 sks)** | | |
| **1.** | **NAKT626** | **Praktikum Akuntansi** | 2 |  |  |  |  | 2 |  |  |  | **NAKT606** |
| ***(Accounting Practices)*** |
| **2.** | **NAKT627** | **Praktikum Pengauditan** | 2 |  |  |  |  |  | 2 |  |  | **NAKT613** |
| ***(Auditing Practices)*** |
| **3.** | **NAKT628** | **Praktikum Perpajakan** | 2 |  |  |  |  | 2 |  |  |  | **NAKT609** |
| ***(Taxation Practices)*** |
| **4.** | **NAKT629** | **Komputer Akuntansi** | 3 |  |  |  |  |  | 3 |  |  | **FEKO614** |
| ***(Computerized Accounting)*** |
| **5.** | **NAKT630** | **Perencanaan Pajak** | 2 |  |  |  |  |  | 2 |  |  | **NAKT609** |
| ***(Tax Planning)*** |
| **6.** | **NAKT631** | **Akuntansi Syariah** | 2 |  |  |  |  | 2 |  |  |  | **FEKO606** |
| ***(Syariah Accounting)*** |
| **7.** | **NAKT632** | **Manajemen Operasional** | 3 |  |  |  |  |  | 3 |  |  | **NAKT622** |
| ***(Operational Management)*** |
| **8.** | **NAKT633** | **Akuntansi Internasional** | 3 |  |  |  |  | 3 |  |  |  | **NAKT605, NAKT606** |
| ***(International Accounting)*** |
| **9.** | **NAKT634** | **Kewirausahan** | 3 |  |  |  |  |  | 3 |  |  |  |
| **(*Entrepreneurship*)** |
| **10.** | **NAKT635** | **Analisis Laporan Keuangan** | 2 |  |  |  |  |  | 2 |  |  | **NAKT610** |
| **(*Financial Statement Analysis*)** |
|  | **Jumlah MKB Pilihan Wajib Lulus** | | **12** | **-** | **-** | **-** | **-** | **6** | **6** | **-** | **-** |  |
| **D.** | **Matakuliah Perilaku Berkarya (MPB)** | |  |  |  |  |  |  |  |  |  |  |
| **1.** | **NAKT633** | **Etika Bisnis dan Profesi** | 2 |  | 2 |  |  |  |  |  |  | **FEKO603** |
| ***(Business and Profession Ethic s)*** |
| **2.** | **FEKO691** | **Komprehensif dan Skripsi** | 6 |  |  |  |  |  |  | 6 |  | **NAKT623,** |
| ***(Comprehension and Sarjana’s Thesis)*** | **NAKT624** |
|  | **Jumlah MPB Wajib Lulus** | | **9** | **-** | **3** | **-** | **-** | **-** | **-** | **6** | **-** |  |
| **E.** | **Matakuliah Berkehidupan Bermasyarakat (MBB)** | |  |  |  |  |  |  |  |  |  |  |
| **1.** | **UKKN690** | **Kuliah Kerja Nyata (KKN) \*\*)** | 4 |  |  |  |  |  |  | 4\*) |  | **Sesuai** |
| ***(Service to the Community Practices)*** | **Pedoman** |
| **2.** | **FEKO693** | **Kuliah Kerja Nyata Alternatif** | 4 |  |  |  |  |  |  | 4\*) |  | **Sesuai** |
| **(KKN-A) \*\*)** | **Pedoman** |
| ***(Alternative Service to the Community Practices)*** |  |
|  | **Jumlah MBB Wajib Lulus** | | **4** | **-** | **-** | **-** | **-** | **-** | **-** | **4** |  |  |
| \*) *Pilih salah satu; untuk pelaksanaannya pada* | |
| *Semester Pendek pasca semester 6.* | |
| **\*\*)** *Pilihan untuk KKN Reguler dilaksanakan* | |
| *oleh LP2M dan KKN Alternatif dilaksanakan* | |
| *oleh Jurusan.* | |
| **Total SKS yang WAJIB Ditempuh** | | | **145** | **24** | **22** | **23** | **24** | **21** | **21** | **10** | **-** |  |
|