

## 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 21<sup>st</sup> 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 21<sup>st</sup>-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

emphasize learning outcomes in the knowledge aspect are no longer aligned with, if not stray too far away from, the life challenges in the 21<sup>st</sup> 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 21<sup>st</sup>-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 entirety, 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 21<sup>st</sup> century, that is by developing a curriculum which is oriented toward capability development of graduates who are prepared with life skills to tackle the 21<sup>st</sup> 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**

1. 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:

1. To produce bachelors in economics with quality in the field of accounting and with high-level 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.
3. 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 acceleration 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**

1. 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, economics, 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,





2 1	AKTNUM6004	<b>Akuntansi Keuangan Lanjut I</b> <i>(Advanced Accounting I)</i>	3					3				AKTNUM600 3
2 2	AKTNUM6005	<b>Akuntansi Keuangan Lanjut II</b> <i>(Advanced Accounting II)</i>	3					3				AKTNUM600 4
2 3	AKTNUM6006	<b>Teori Akuntansi</b> <i>(Accounting Theories)</i>	3					3				AKTNUM600 3
2 4	AKTNUM6007	<b>Akuntansi Biaya</b> <i>(Cost Accounting)</i>	3			3						AKTNUM600 1
2 5	AKTNUM6008	<b>Akuntansi Manajemen</b> <i>(Management Accounting)</i>	3					3				AKTNUM600 7
2 6	AKTNUM6009	<b>Spreadsheet</b> <i>(Spreadsheet)</i>	3			3						FEKOUM6003
2 7	AKTNUM6010	<b>Komputer Akuntansi</b> <i>(Computerised Accounting)</i>	3					3				AKTNUM600 1
2 8	AKTNUM6011	<b>Sistem Informasi Akuntansi</b> <i>(Accounting Information System)</i>	3					3				FEKOUM6003
2 9	AKTNUM6012	<b>Pengauditan</b> <i>(Auditing)</i>	3					3				AKTNUM601 1
3 0	AKTNUM6013	<b>Manajemen Keuangan</b> <i>(Financial Management)</i>	4					4				-
3 1	AKTNUM6014	<b>Perpajakan</b> <i>(Taxation)</i>	3			3						-
3 2	AKTNUM6015	<b>Akuntansi Sektor Publik</b> <i>(Public Sector Accounting)</i>	3					3				AKTNUM600 1
3 3	AKTNUM6016	<b>Akuntansi Syariah</b> <i>(Sharia Accounting)</i>	3			3						FEKOUM6003
3 4	AKTNUM6017	<b>Etika Bisnis dan Governance</b> <i>(Business Ethics and Governance)</i>	3					3				AKTNUM601 2
3 5	AKTNUM6018	<b>Matematika Keuangan &amp; Bisnis</b> <i>(Mathematics for Finance and Business)</i>	3			3						-
3 6	AKTNUM6019	<b>Manajemen Risiko</b> <i>(Risk Management)</i>	2							2		AKTNUM600 8
3 7	AKTNUM6020	<b>Kewirausahaan</b> <i>(Entrepreneurship)</i>	3					3				AKTNUM600 7
3 8	AKTNUM6021	<b>Metodologi Penelitian Kuantitatif</b> <i>(Quantitative Research Methodology)</i>	3							3		FEKOUM6004



		<i>(Legal Aspects of Economics and Business)</i>										
5 6	AKTNUM6036	<b>Riset Operasional</b> <i>(Operational Research)</i>	3		3							AKTNUM6018
5 7	AKTNUM6037	<b>Manajemen Operasional</b> <i>(Operations Management)</i>	3					3				AKTNUM6036
5 8	AKTNUM6038	<b>Studi Kelayakan Bisnis</b> <i>(Business Feasibility Study)</i>	2		2							AKTNUM6001
5 9	AKTNUM6039	<b>Komunikasi Bisnis</b> <i>(Business Communication)</i>	2	2								-
6 0	AKTNUM6040	<b>Seminar Akuntansi</b> <i>(Accounting Seminar)</i>	3					3				AKTNUM6021 AKTNUM6022
		<b>Total</b>	<b>36</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>3</b>	<b>15</b>	<b>0</b>	<b>0</b>	
<b>D Transdisciplinary Courses</b>												
6 1	FEKOUM6003	<b>Pengantar Akuntansi</b> <i>(Introduction to Accounting)</i>	3	3								-
6 2	FEKOUM6006	<b>Ekonomi Bisnis dan Digital</b> <i>(Digital Economy and Business)</i>	3					3				-
6 3	AKTNUM6001	<b>Akuntansi Keuangan Menengah I</b> <i>(Intermediate Accounting I)</i>	3		3							FEKOUM6003
6 4	AKTNUM6002	<b>Akuntansi Keuangan Menengah II</b> <i>(Intermediate Accounting II)</i>	3		3							AKTNUM6001
6 5	AKTNUM6003	<b>Akuntansi Keuangan Menengah III</b> <i>(Intermediate Accounting III)</i>	3			3						AKTNUM6002
6 6	AKTNUM6007	<b>Akuntansi Biaya</b> <i>(Cost Accounting)</i>	3		3							AKTNUM6001
6 7	AKTNUM6024	<b>Penganggaran</b> <i>(Budgeting)</i>	3			3						AKTNUM6007
6 8	AKTNUM6011	<b>Sistem Informasi Akuntansi</b> <i>(Accounting Information System)</i>	3		3							FEKOUM6003
6 9	AKTNUM6028	<b>Audit Internal</b> <i>(Internal Audit)</i>	3					3				AKTNUM6012
7 0	AKTNUM6014	<b>Perpajakan</b> <i>(Taxation)</i>	3		3							-
7 1	AKTNUM6016	<b>Akuntansi Syariah</b> <i>(Sharia Accounting)</i>	3		3							FEKOUM6003
7 2	AKTNUM6032	<b>Analisis Laporan Keuangan</b> <i>(Financial Statement Analysis)</i>	3					3				AKTNUM6002
		<b>Total</b>	<b>36</b>	<b>3</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>3</b>	<b>6</b>	<b>0</b>	<b>0</b>	



**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 style="list-style-type: none"> <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>	<ul style="list-style-type: none"> <li>a. Be able to apply logical, critical, systematic, innovative thinking in the context of the development or implementation</li> </ul>	<ul style="list-style-type: none"> <li>a. Be able to independently develop audit worksheets through the collection and abstracting of proofs of the</li> </ul>	<ul style="list-style-type: none"> <li>a. Master in depth the theoretical concepts of audit planning, procedures, and reporting</li> <li>b. Understand the accounting business</li> </ul>

	<p>norms, professional ethics, and regulations</p>	<p>civilization based on Pancasila</p> <ul style="list-style-type: none"> <li>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</li> <li>d. Appreciate diversity in cultures, perspectives, religions, and faiths, as well as in the opinions and original findings of others</li> <li>e. Be legally compliant and disciplined in society and state life</li> <li>f. Internalize academic values, norms, and ethics</li> <li>g. Demonstrate responsibility toward the work in their fields of expertise independently</li> <li>h. Internalize the ethical principles of accounting businesses and professions</li> </ul>	<p>of science and technology taking into consideration and applying human values according to their fields of expertise</p> <ul style="list-style-type: none"> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>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, or criticism of art</li> </ul>	<p>auditing of commercial entities' financial statements according to the auditing standards and legislation applicable for financial statement auditing</p> <ul style="list-style-type: none"> <li>b. Be able to, under supervision, evaluate proofs of the auditing of the financial statements of commercial entities according to the auditing standards and legislation applicable for financial statement auditing</li> <li>c. Be able to independently design a business</li> </ul>	<p>ethics and professional code of ethics</p> <ul style="list-style-type: none"> <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> </ul>
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			<ul style="list-style-type: none"> <li>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</li> <li>e. Be able to make appropriate decisions in the context of problem-solving in their fields of expertise based on information and data analysis results</li> <li>f. Be able to maintain and develop a professional network with advisors, colleagues, and peers in and outside their institutions</li> <li>g. Be able to take responsibility for the attainment of group work</li> </ul>	<p>process in the 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</p>	
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			<p>results and conduct supervision and evaluation of the completion of the work assigned to the employees under their responsibility</p> <p>h. Be able to conduct evaluation of one's self and the work group under their responsibility, and be able to manage instructions independently</p> <p>i. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</p> <p>j. Be able to combine technical competency and professional expertise to complete the assigned work</p>		
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			k. Be able to present information and convey ideas clearly, both 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	<ul style="list-style-type: none"> <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 advancement of the civilization based on Pancasila</li> <li>c. Appreciate diversity in cultures, perspectives, religions, and faiths, as well as in the opinions and original findings of others</li> <li>d. Cooperate with and have social sensitivity to and awareness of society and the environment</li> <li>e. Be legally compliant and disciplined in society and state life</li> <li>f. Internalize academic values, norms, and ethics</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>c. Be able to study the implications of the development or implementation</li> </ul>	<ul style="list-style-type: none"> <li>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 accounting standards</li> <li>b. Be able to, under supervision, develop,</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>b. Understand accounting business ethics and professional code of ethics</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</li> </ul>

		<p>g. Demonstrate responsibility for the work in their fields of expertise independently</p> <p>h. Internalize the ethical principles of accounting businesses and professions</p>	<p>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</p> <p>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</p> <p>e. Be able to maintain and develop a professional network with advisors, colleagues, and peers both in and</p>	<p>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</p> <p>c. Be able to independently design a business process in the accounting information system that supports the provision of information-technology-based information to support</p>	<p>of information technology use</p> <p>e. Master the concepts and principles of economic behavior</p>
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			<p>outside their institutions</p> <p>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</p> <p>g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently</p> <p>h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</p> <p>i. Be able to combine</p>	<p>managerial control and organizational decision-making using the system development life cycle (SDLC) approach</p> <p>d. Be able to independently operate and use software for financial statement making, budgeting, tax administration, auditing, and researching</p> <p>e. Be able to design, develop, and evaluate critically public-sector financial statements by applying techniques and methods based on the prevailing accounting</p>	
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			<p>technical competency and professional expertise to complete the assigned work</p> <p>j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders</p>	<p>standards</p> <p>f. Be able to design, develop, and evaluate critically <i>sharia</i> financial statements based on the prevailing <i>sharia</i> accounting standards</p>	
	<p>5. Master the theoretical concepts of management accounting and cost 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</p>	<p>a. Be devout to God and uphold human values in performing tasks based on religion, morality, and ethics</p> <p>b. Contribute to the improvement of the quality of society, nation, and state life and to the advancement of the civilization based on Pancasila</p> <p>c. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others</p> <p>d. Cooperate and have social sensitivity to and awareness of society and the environment</p>	<p>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</p> <p>b. Be able to demonstrate independent, high-quality,</p>	<p>a. Be able to independently 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</p>	<p>a. Master in depth the theoretical concepts of 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</p> <p>b. Master in general the theoretical concepts of quality management</p> <p>c. Master in depth the theoretical concepts of information needs for decision-making</p>

		<ul style="list-style-type: none"> <li>e. Internalize academic values, norms, and ethics</li> <li>f. Demonstrate responsibility for the work in their fields of expertise independently</li> <li>g. Internalize the ethical principles of accounting businesses and professions</li> </ul>	<p>measured performance</p> <ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul>	<p>techniques and methods</p> <ul style="list-style-type: none"> <li>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 techniques</li> <li>c. Be able to independently design a</li> </ul>	<ul style="list-style-type: none"> <li>d. Master the techniques, principles, and procedural knowledge of information technology use</li> <li>e. Master economic concepts and principles</li> <li>f. Master the concepts and principles of 1) organization, 2) governance, 3) risk management, 4) strategy management, 5) internal control, and 6) business environment</li> </ul>
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			<ul style="list-style-type: none"><li>e. Be able to maintain and develop a professional network with advisors, colleagues, and peers both in and outside their institutions</li><li>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</li><li>g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently</li></ul>	business process in the 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	
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			<ul style="list-style-type: none"> <li>h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</li> <li>i. Be able to combine technical competency and professional expertise to complete the assigned work</li> <li>j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders</li> </ul>		
	<p>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 technologies according to religious and social norms and professional ethical values</p>	<ul style="list-style-type: none"> <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 advancement of the civilization based on Pancasila</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>a. Be able to independently develop investment and funding reports, which include those on cash and work capital needs, financial reporting pro</li> </ul>	<ul style="list-style-type: none"> <li>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. capital structure, cost of capital, and financing, 5. work capital needs, and 6. cash flow analysis</li> </ul>

		<ul style="list-style-type: none"> <li>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</li> <li>d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others</li> <li>e. Cooperate and have social sensitivity to and awareness of society and the environment</li> <li>f. Be legally compliant and disciplined in society and state life</li> <li>g. Internalize academic values, norms, and ethics</li> <li>h. Demonstrate responsibility for the work in their fields of expertise independently</li> <li>i. Internalize the ethical principles of accounting businesses and professions</li> </ul>	<ul style="list-style-type: none"> <li>and applying human values according to their fields of expertise</li> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>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</li> <li>d. Develop a scientific description of the study results</li> </ul>	<p>forma, and capital budgeting, which are relevant with financial and investment decision-making by applying financial and investment management techniques</p>	<ul style="list-style-type: none"> <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>
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			<p>above in the form of a Bachelor's thesis or final assignment report and upload it on the university's web</p> <ul style="list-style-type: none"><li>e. Be able to maintain and develop a professional network with advisors, colleagues, and peers both in and outside their institutions</li><li>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</li><li>g. Be able to conduct evaluation of one's self and the work groups</li></ul>		
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			<p>under their responsibility, and be able to manage instructions independently</p> <p>h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</p> <p>i. Be able to combine technical competency and professional expertise to complete the assigned work</p> <p>j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders</p>		
	<p>7. master the concepts of tax regulations and business law, hence able to independently calculate and reconcile taxes to make tax liability report making using information technologies</p>	<p>a. Uphold human values in performing tasks based on religion, morality, and ethics</p> <p>b. Contribute to the improvement of the</p>	<p>a. Be able to apply logical, critical, systematic, innovative thinking in the context of the</p>	<p>a. Be able to independently make tax returns, whether as individual</p>	<p>a. Master tax concepts and regulations and business law</p> <p>b. Understand accounting business ethics and</p>

	<p>according to regulations and professional ethics and able to contribute to the improvement of society, nation, and state life</p>	<p>quality of society, nation, and state life and to the advancement of the civilization based on Pancasila</p> <ul style="list-style-type: none"> <li>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</li> <li>d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others</li> <li>e. Be legally compliant and disciplined in society and state life</li> <li>f. Internalize academic values, norms, and ethics</li> <li>g. Demonstrate responsibility for the work in their fields of expertise</li> <li>h. Internalize the ethical principles of accounting businesses and professions</li> </ul>	<p>development or implementation of science and technology taking into consideration and applying human values according to their fields of expertise</p> <ul style="list-style-type: none"> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>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 generates solutions, ideas,</li> </ul>	<p>taxpayers or as corporate taxpayers, by calculating and reconciling taxes according to the tax legislation prevailing in Indonesia</p> <ul style="list-style-type: none"> <li>b. Be able to independently operate and use software for financial statement making, budgeting, tax administration, auditing, and researching</li> </ul>	<p>professional code of ethics</p> <ul style="list-style-type: none"> <li>c. Master the techniques, principles, and procedural knowledge of information technology use</li> </ul>
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			<p>designs, and criticism of art</p> <p>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</p> <p>e. Be able to maintain and develop a professional network with advisors, colleagues, and peers both in and outside their institutions</p> <p>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</p>		
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			<p>under their responsibility</p> <p>g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently</p> <p>h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</p> <p>i. Be able to combine technical competency and professional expertise to complete the assigned work</p> <p>j. Be able to present information and convey ideas clearly, both orally and in</p>		
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			writing, to stakeholders		
	<p>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 information technologies and able to contribute to the improvement of the quality of society, nation, and state life</p>	<ul style="list-style-type: none"> <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 advancement of the civilization based on Pancasila</li> <li>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</li> <li>d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions and original findings of others</li> <li>e. Cooperate and have social sensitivity to and awareness of society and the environment</li> <li>f. Be legally compliant and disciplined in society and state life</li> <li>g. Internalize academic values, norms, and ethics</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>c. Be able to study the implications of the development or implementation of science and technology taking into consideration and applying human values</li> </ul>	<ul style="list-style-type: none"> <li>a. Master entrepreneurship theoretical concepts and practices in terms of the creativity, innovations, and smart techniques of entrepreneurship as well as anything related to the preparation to become entrepreneurs</li> <li>b. Master the theoretical concepts and practices in business planning, finances, and business valuation</li> </ul>	<ul style="list-style-type: none"> <li>a. Master the concepts and science of entrepreneurship</li> <li>b. Master economic concepts and principles</li> <li>c. Master the techniques, principles, and procedural knowledge of information technology use</li> <li>d. Master in depth the theoretical concepts of information needs for decision-making</li> <li>e. Master the concepts and principles of 1. organization, 2. governance, 3. risk management, 4. strategic management, 5. internal control, and 6. business environment</li> <li>f. Understand accounting business ethics and professional code of ethics</li> </ul>

		<ul style="list-style-type: none"> <li>h. Demonstrate responsibility for the work in their fields of expertise independently</li> <li>i. Internalize the spirits of independence, struggle, and entrepreneurship</li> <li>j. Internalize the ethical principles of accounting businesses and professions</li> </ul>	<p>according to their fields of expertise based on scientific rules, procedures, and ethics in order to generate solutions, ideas, designs, and criticism of art</p> <ul style="list-style-type: none"> <li>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</li> <li>e. Be able to maintain and develop a professional network with advisors, colleagues, and peers both in and outside their institutions</li> <li>f. Be able to take responsibility for the attainment of group work</li> </ul>		
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			<p>results and conduct supervision and evaluation of the completion of the work assigned to the employees under their responsibility</p> <p>g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently</p> <p>h. Be able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism</p> <p>i. Be able to combine technical competency and professional expertise to complete the assigned work</p>		
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			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	<ul style="list-style-type: none"> <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 advancement of the civilization based on Pancasila</li> <li>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</li> <li>d. Appreciate diversity in cultures, perspectives, religions, and faiths, and in the opinions</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>b. Be able to demonstrate independent, high-quality, measured performance</li> <li>c. Be able to study the implications of the development or</li> </ul>	<ul style="list-style-type: none"> <li>a. Master the concepts, techniques, and procedures in quantitative methodology to test the research hypotheses formulated</li> <li>b. Master the concepts, analysis techniques, and procedures in qualitative methodology to explore and observe phenomena according to the problems previously unveiled</li> </ul>	<ul style="list-style-type: none"> <li>1. Master the concepts, techniques, and procedures of quantitative research</li> <li>2. Master the concepts, techniques, and procedures of qualitative research</li> </ul>

		<p>and original findings of others</p> <ul style="list-style-type: none"> <li><b>e.</b> Cooperate and have social sensitivity to and awareness of society and the environment</li> <li><b>f.</b> Be legally compliant and disciplined in society and state life</li> <li><b>g.</b> Internalize academic values, norms, and ethics</li> <li><b>h.</b> Demonstrate responsibility for the work in their fields of expertise independently</li> <li><b>i.</b> Internalize the spirits of independence, struggle, and entrepreneurship</li> <li><b>j.</b> Internalize the ethical principles of accounting businesses and professions</li> </ul>	<p>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</p> <ul style="list-style-type: none"> <li><b>d.</b> 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</li> <li><b>e.</b> Be able to maintain and develop a professional network with</li> </ul>		
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			<p>advisors, colleagues, and peers both in and outside their institutions</p> <p>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</p> <p>g. Be able to conduct evaluation of one's self and the work groups under their responsibility, and be able to manage instructions independently</p> <p>h. Be able to document, store, secure, and retrieve data to ensure validity</p>		
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			<p>and prevent plagiarism</p> <ul style="list-style-type: none"><li>i. Be able to combine technical competency and professional expertise to complete the assigned work</li><li>j. Be able to present information and convey ideas clearly, both orally and in writing, to stakeholders</li></ul>		
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