

ACCOUNTING STUDY PROGRAM



## FOREWORD

### ***Bismillahirrohmaanirroohim***

Praise be to Allah SWT, so that all stages of activities related to the development of the Bachelor of Accounting Study Program Curriculum, Faculty of Economics, YARSI University can be compiled as the 2018 Curriculum Book for the Bachelor of Accounting Study Program.

Based on the Decree of the Dean of YARSI University No. 095 of 2018 concerning the Planning and Curriculum Development Committee for the Accounting Study Program within YARSI University, the mandate of this decision was carried out, namely carrying out renewal and development of the Curriculum in the Accounting Study Program, Faculty of Economics, YARSI University. The 2018 Curriculum for the Bachelor of Accounting Study Program refers to the Indonesian National Qualifications Framework (KKNI) and National Higher Education Standards (SN Dikti).

It is hoped that the 2018 Curriculum Book for the Bachelor of Accounting Study Program will explain the direction and reasons for curriculum development, the stages of curriculum development and present the results. The 2018 Curriculum Book for the Accounting Study Program is certainly still far from perfect, but hopefully it can be used as a basis for curriculum renewal and development in the future.

On this occasion I would like to thank the Planning and Curriculum Development Committee of the Accounting Study Program who have participated in compiling this Curriculum Book, as well as the Lecturers of the Accounting Study Program, the Head of the Faculty of Economics, YARSI University, the Head of YARSI University, the Chair of the YARSI Foundation who have provided support, and all parties who have helped realize this Curriculum Book. Hopefully it will be a charity for all parties involved. Amen.

***Alhamdulillahillobbil'aalaamiin...***

Jakarta, 28 August 2018 Head  
of the Accounting Study  
Program

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**SURAT KEPUTUSAN**  
**DEKAN FAKULTAS EKONOMI UNIVERSITAS YARSI**  
**Tentang**  
**KURIKULUM PENDIDIKAN TINGGI**  
**PROGRAM STUDI AKUNTANSI STRATA 1 (S1)**  
**TAHUN 2018**

**Nomor : 003/DEE/KEP/VIII/2018**

Menimbang :  
1. Pembaharuan Kurikulum Pendidikan Tinggi yang mengacu pada Kerangka Kualifikasi Nasional Indonesia (KKNI) dan SN DIKTI 2015.  
2. Hasil evaluasi dan pengembangan Kurikulum Program Studi Akuntansi Tahun 2012

Mengingat :  
Perlunya dilakukan perubahan dan pengembangan kurikulum sesuai Kurikulum Pendidikan Tinggi yang mengacu pada Kerangka Kualifikasi Nasional Indonesia (KKNI) dan SN DIKTI 2015 untuk Program Studi Akuntansi Jenjang Pendidikan Strata Satu ( S1 ) Tahun 2018.

Memperhatikan :  
1. Undang-Undang Nomor 12 Tahun 2012 tentang Pendidikan Tinggi.  
2. Peraturan Pemerintah Nomor 4 Tahun 2014 tentang Penyelenggaraan Pendidikan Tinggi dan Pengelolaan Perguruan Tinggi  
3. Peraturan Menteri Riset, Teknologi, dan Pendidikan Tinggi Republik Indonesia Nomor 44 Tahun 2015 tentang Standar Nasional Pendidikan Tinggi (SNPT)  
4. Peraturan Rektor Universitas YARSI Nomor 003/REK/PER/IX/2017 tentang Peraturan Akademik Program Sarjana, Profesi, dan Pascasarjana di Universitas YARSI.  
5. Peraturan Rektor Universitas YARSI Nomor 005/REK/PER/IX/2017 tentang Panduan Evaluasi dan Pengembangan Kurikulum 2017 Program Studi Sarjana, Profesi, dan Magister di Universitas YARSI.  
6. Evaluasi kurikulum dan Masukan pengembangan Kurikulum Pendidikan Tinggi Program Studi Akuntansi Strata 1 (S1) dari *stakeholders* (dosen dan mahasiswa)

**MEMUTUSKAN**

Menetapkan :  
1. Kurikulum Pendidikan Tinggi Program Studi Akuntansi Strata 1 (S1), yang mengacu pada KKNI 2012 dan SN DIKTI 2015.  
2. Kurikulum Tahun 2018 berlaku untuk mahasiswa baru tahun akademik 2018/2019 dan seterusnya, dengan ketentuan segala sesuatunya akan ditinjau kembali apabila dikemudian hari ada hal-hal yang memungkinkan surat keputusan ini ditinjau kembali.

Ditetapkan di : JAKARTA  
Pada tanggal : 28 Agustus 2018

Dekan

  
 UNIVERSITAS  
YARSI  
FAKULTAS EKONOMI

Dr. Ir. Verni Y. Ismail, MM. MSi.

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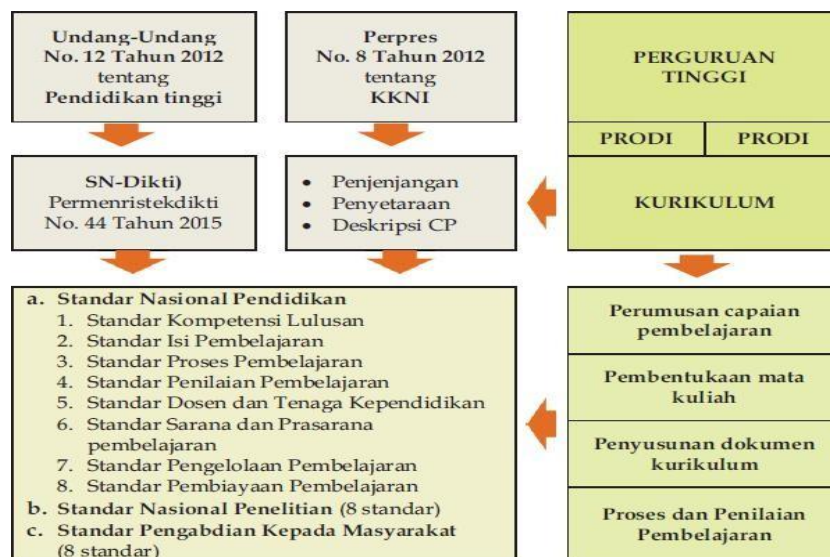
# CHAPTER 1 INTRODUCTION

## 1.1. Directions for Curriculum Development

The publication of the Indonesian National Qualifications Framework (KKNI) as Presidential Regulation Number 8 of 2012, and Law Number 12 of 2012 concerning Higher Education, encourages all universities to adapt to these provisions. KKNI is a statement of the quality of Indonesian human resources whose qualification grading is based on the level of ability expressed in the formulation of learning outcomes. The description of learning outcomes in the KKNI contains four elements, namely elements of attitudes and values, elements of work ability, elements of scientific mastery, and elements of authority and responsibility.

Then the Minister of Research, Technology and Higher Education of the Republic of Indonesia Regulation Number 44 of 2015 concerning National Higher Education Standards was also issued, the formulation of learning outcomes is included in one of the standards, namely the Graduate Competency Standards (SKL). In the National Higher Education Standards (SN-Dikti), learning outcomes consist of elements of attitude, general skills, special skills and knowledge. Elements of attitude and general skills have been formulated in detail and are listed in the SN-Dikti attachment, while elements of specific skills and knowledge must be formulated by a forum for similar study programs which are the characteristics of graduates of that study program.

Thus, the reference for developing a higher education curriculum can be seen in Figure 1.



Source: PT Curriculum Preparation Guide, 2016

Figure 1

Reference for Higher Education Curriculum Development

As an Accounting Study Program, which will produce a professional Accounting graduate, the Study Program must pay attention to the competency standards for Professional Accountants according to the International Education Standards (IES) for professional accountants prepared by the International Federation of Accounting (IFAC) where the Indonesian Accountants Association (IAI) are member bodies, and therefore according to their charter, are obliged to carry out the role of ensuring that professional accounting education meets the requirements of this IES. So that study program administrators can view IES as recognized best practices in curriculum preparation.

Competency standards that must be possessed by a professional accounting graduate according to IES are linked to KKN level 6, namely IES 2 (Technical Competence), IES 3 (Professional Skill), and IES 4 (Ethics, Professional, and Value). Learning outcomes IES 2 (Technical Competence) are the same as learning outcomes for Special Knowledge and Skills. Learning outcomes IES 3 (Professional Skills) are the same as learning outcomes for General Skills. Learning outcomes IES 4 (Ethics, Professional, and Value) are the same as learning outcomes for Attitudes.

### 1.2. Stages of Curriculum Preparation

The stages of curriculum preparation based on the Higher Education Curriculum Preparation Guide by the Ministry of Research, Technology and Higher Education and the Directorate General of Learning and Student Affairs, Directorate of Learning 2016 can be seen in Figure 2.



Source: PT Curriculum Preparation Guide, 2016

Figure 2

Stages of Preparing a Higher Education Curriculum

The curriculum design stages are divided into 3 stages, namely: curriculum design, learning, and learning program evaluation stages.



## 1) Curriculum Design Stage

This stage contains activities from concept preparation to preparation of courses in the semester of a study program. Overall, the curriculum design stages are divided into three activities, namely:

### a. Formulation of Graduate Learning Outcomes (CPL)

This stage is the evaluation stage of the old curriculum, namely the 2012 curriculum. A study was carried out as to how far the learning achievements have been proven by graduates and can adapt to developments in life. Information for this study can be obtained through graduate searches, input from stakeholders, professional associations, and trends in future scientific/expertise developments. The result of this activity is the formulation of new learning outcomes. The following are the stages of preparing graduate learning outcomes:

#### i. Determining graduate profiles

Determine the roles that graduates can play in certain areas of expertise or work after completing their studies. The profile can be determined based on the results of a study of the job market needs of the government, business and industry, as well as the need to develop science and technology. The accounting study program profile is prepared by referring to the graduate profile issued by the association, in this case the IAI Educator Accountant Compartment and based on graduates from the Yarsi Faculty of Economics S1 Accounting who work in any field.

#### ii. Determination of capabilities

Profile-derived capability assignments. At this stage it is necessary to involve stakeholders who will be able to contribute to achieving convergence and connectivity between educational institutions and stakeholders who will use student results, and this can guarantee the quality of graduates. Determining graduate abilities must include four elements to make it a graduate learning achievement (CPL), namely elements of attitude, knowledge, general skills and special skills as stated in the SN-Dikti.

#### iii. Formulating Graduate Learning Outcomes (CPL)

At this stage it is mandatory to refer to the KKNi qualification levels, especially those relating to elements of specific skills (work ability) and mastery of knowledge, while those covering general attitudes and skills can refer to the formula that has been set out in SN-Dikti as a minimum standard, which allows additional itself to characterize college graduates.

### b. Formation of Courses

Course formation This stage is divided into two activities.

#### i. Selection of study materials and learning materials

This study material can be in the form of one or more branches of science and their branches of knowledge, or a group of knowledge that has been integrated into new knowledge that has been agreed upon by a similar study program forum as a characteristic of the study program's field of knowledge. The study materials in the curriculum then become standard learning content that has different levels of depth and breadth

refers to CPL. The process of determining study materials involves groups of scientific fields in the study program.

ii. Determination of Courses

Determination of courses from the results of curriculum evaluation. Determination of courses for the current curriculum can be carried out by evaluating each course with a CPL reference that has been determined first. Evaluation is carried out by examining how far each course is related (learning material, form of assignments, exam questions, and assessments) to the CPL that has been formulated. This study can be carried out by compiling a matrix between CPL items and existing courses.

iii. Determination of the amount of course credits

The number of credits for a course is interpreted as the time needed for students to be able to have the abilities formulated in that course. The determining elements for the estimated number of credits are:

- a. the level of ability that must be achieved (Graduate Competency Standards for each type of study program in SN-Dikti);
- b. depth and breadth of learning material that must be mastered (Learning Content Standards in SN-Dikti);
- c. learning methods/strategies chosen to achieve these abilities (Learning Process Standards in SN-Dikti).

c. Arrangement of Courses in Structure

This stage is organizing courses into semesters. The course structure pattern is necessary pay attention to things following:

- i. The concept of planned learning in an effort to meet graduate learning outcomes;
- ii. Accurate location of courses adjusted to suitability of ability levels and integration between courses;
- iii. The average student study load in each semester is 18-21 credits.

The process of determining course positions in a semester can be done serially. The choice of the serial method is based on considerations of the scientific/expertise structure or logic adopted, namely the view that mastery of certain knowledge is necessary to initiate further knowledge (prerequisites).

## 2) Learning Design Stage

The learning design stages refer to the learning process as a stage in implementing the semester learning plan (RPS) which can be seen in Figure 3.



Source: PT Curriculum Preparation Guide, 2016

Figure 3

### Learning Design Stage

The learning design stages are carried out systematically, logically and measurably in order to guarantee the achievement of graduate learning outcomes (CPL). The learning design stages are at least carried out in the following stages:

- a) Identify the CPL charged to the course;
- b) Formulate course learning outcomes (CP-MK) that are specific to courses based on the CPL charged to the MK;
- c) Formulate sub-CP-MK which is the final capability planned at each learning stage, and formulated based on CP-MK;
- d) Learning analysis (analysis of each learning stage);
- e) Determine indicators and criteria for Sub-CP-MK;
- f) Develop learning assessment instruments based on indicators of achievement of final abilities at each learning stage;
- g) Select and develop learning models/methods/strategies;
- h) Developing learning materials;
- i) Develop and conduct learning evaluations

When preparing a Semester Learning Plan (RPS), there are several things you need to pay attention to.

#### 1) Principles for preparing RPS:

- a) RPS is a learning program document designed to produce graduates who have abilities according to the specified CPL, so that the relationship and suitability with the curriculum concept must be traced.
- b) The design focuses on how to guide students to learn so that they have abilities in accordance with the graduate CP specified in the curriculum, not on the interests of the lecturer's teaching activities.
- c) The learning designed is student-centred learning (student centered learning abbreviated as SCL)
- d) RPS or other terms, must be reviewed and adjusted periodically to developments in science and technology.

- 2) RPS or other terms according to the National Higher Education Standards contain at least:
  - a) name of study program, name and course code, semester, credits, name of teaching lecturer;
  - b) graduate learning outcomes assigned to courses;
  - c) final capabilities planned at each learning stage to meet graduate learning outcomes;
  - d) study materials related to the abilities to be achieved;
  - e) learning methods;
  - f) the time provided to achieve abilities at each learning stage;
  - g) student learning experiences which are manifested in descriptions of assignments that must be carried out by students during one semester;
  - h) criteria, indicators and assessment weights; And
  - i) list of references used.
  
- 3) Learning Program Evaluation Stage  
Study programs and tertiary institutions, according to SN-Dikti article 39 paragraph (2), are required to:
  - a) preparing curriculum and learning plans in each course;
  - b) organize learning programs according to content standards, process standards, and assessment standards that have been determined in order to achieve graduate learning outcomes;
  - c) carry out systemic activities that create a good academic atmosphere and quality culture;
  - d) carry out monitoring and evaluation activities periodically in order to maintain and improve the quality of the learning process; And
  - e) report the results of learning programs periodically as a source of data and information in making decisions to improve and develop the quality of learning

## CHAP VISION AND MISSION

### 2.1. YARSI University Vision and Mission

The vision of YARSI University is "To create an Islamic higher education institution that is respected, authoritative, of high quality and able to compete in national and international forums".

YARSI University's mission is:

1. Developing science, technology and art, through superior and high quality education, teaching and learning in accordance with Islam.
2. Developing science, technology and art, through superior and high quality studies, research and publications in accordance with Islam.
3. Developing science, technology and art, which can answer the problems and challenges of world society in a superior and high quality manner in accordance with Islam.
4. Developing human resources and governance that can answer problems that arise in society and provide direction for change in order to build a world society, especially an Indonesian society that is just, prosperous, equitable and civilized in accordance with Islam.

### 2.2. Vision and Mission of the Faculty of Economics

The vision of the Faculty of Economics is "To create an Islamic-based Faculty of Economics that is respected, authoritative, of high quality, and able to compete at national and international forums."

The mission of the Faculty of Economics is as follows:

1. Developing science, technology and art in the fields of management and accounting through superior and high quality education, teaching and learning in accordance with Islam.
2. Developing science, technology and art in the fields of management and accounting, through superior and high quality studies, research and publications in accordance with Islam.
3. Developing science, technology and art in the fields of management and accounting, which can answer the problems and challenges of society in a superior and high quality manner according to Islam.
4. Developing human resources and governance that can answer problems that arise in society and provide direction for change in order to build a just, prosperous, equitable and civilized Indonesian society in accordance with Islam

### 2.3. Scientific Vision of the Accounting Study Program

"The scientific vision of the accounting study program is to produce accounting graduates who have competence in the fields of financial accounting, management accounting, taxation and auditing who apply Islamic values and are able to compete in national and international forums."

## CHAPTER 3

### ACADEMIC PROVISIONS

#### 3.1. Basic Understanding of the Semester Credit System

In accordance with the Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 44 of 2015 concerning National Higher Education Standards, namely the fourth part regarding Learning Process Standards. Planning, preparation and implementation of the educational curriculum uses the credit system as a benchmark for student academic load. The system for administering educational programs is expressed in credits, with the smallest length of time being one semester. SKS is an abbreviation for semester credit unit.

The standard learning method is a form of learning as a forum for implementing learning methods, namely:

- a. lectures, responses and tutorials
- b. seminar
- c. practicum, studio practice, workshop practice, or field practice
- d. plus forms of learning in the form of research and community service.

The learning load consists of

- a. 1 (one) credit for the learning process in the form of lectures, responses or tutorials, consisting of: face-to-face activities of 50 (fifty) minutes per week per semester; structured assignment activities 60 (sixty) minutes per week per semester; and 60 (sixty) minutes of independent activities per week per semester.
- b. 1 (one) credit in the learning process in the form of practicum, studio practice, workshop practice, field practice, research, community service, and/or other similar learning processes, 170 (one hundred and seventy) minutes per week per semester.
- c. 1 (one) credit for the learning process in the form of seminars or other similar forms, consisting of: face-to-face activities of 100 (one hundred) minutes per week per semester; and 70 (seventy) minutes of independent activities per week per semester.

The learning methods used in this curriculum include group discussions, simulations, case studies, collaborative learning, cooperative learning, project-based learning, problem-based learning, and so on. The learning methods used for each course can be different, adjusted to the learning outcomes of each course.

In practicum classes, students are given the opportunity to apply theoretical knowledge in a more realistic way. There are learning modules prepared for each practicum course. Research is a form of learning in the form of research practice with a certain theme whose output is expected for students to produce scientific work such as the Analysis and Use of Financial Reports course. Community Service is a form of learning in the form of practice to gain direct experience in the field, the output of which is expected to be students can implement their knowledge for the benefit of society, such as the Sharia Accounting Course.

### 3.2. Semester Credit Value and Study Load

#### a. Filling out the Study Plan Card (KRS)

The procedure for filling out the KRS online is as follows:

1. Students fill in the KRS online on the YARSI Sisakad portal <http://sisakad.yarsi.ac.id/>
2. Students log in using the YARSI account they have obtained, then fill in the re-registration form so that the data is recorded in the new semester.
3. Students who have paid their tuition fees using a Virtual Account can be detected automatically in the Academic System, KRS Online will open no later than 1 x 24 hours from the date of payment on working days
4. Students fill in the KRS at SISAKAD according to the time specified in the academic calendar after obtaining verification and approval from the Academic Supervisor (PA)
5. TU staff publishes Student Status data (SPMI-F-SOP1-03-12) and then submits it to the Head of Study Program and the Dean.

Provisions for the number of credits permitted based on the Semester Achievement Index (IPS) obtained in the previous semester are in Table 1.

Table 1  
Provisions for the Number of Credits That Can Be Taken Based on IPS

So cial Sci enc es	Maximum number of credits allowed
3.00 – 4.00	24 credits*
2.50 – 2.99	21 credits
2.00 – 2.49	18 credits
1.50 - 1.99	15 credits
0.00 – 1.49	12 credits (and given a verbal warning from the PA)

\*Study load for students with high academic achievement can take 24 credits after 2 (two) semesters in the first academic year.

#### b. Filling out the Study Plan Change Card (KPRS)

The steps for filling out the Study Plan Change Card (KPRS) that must be followed are as follows:

1. Students fill out the KPRS online on the YARSI Sisakad portal <http://sisakad.yarsi.ac.id/>
2. Students who can fill in KPRS are students who have filled in KRS in the semester concerned
3. Filling in the KPRS at SISAKAD is carried out by students according to the time specified in the academic calendar after obtaining verification and approval from the Academic Supervisor (PA)

### 3.3. Lectures

#### a. Lectures and Practicum

1. Regular semester lectures are lectures held in odd or even semesters in one academic year, for at least 16 (sixteen) weeks, including mid-semester exams (UTS) and final semester exams (UAS).
2. Intermediate semester lectures are lectures held for at least 8 (eight) weeks; with a maximum student study load of 9 (nine) credits;
3. Real Work Lectures (KKN) and/or Student Internship Lectures, which include:
  - a) Taking KKN or internship courses for undergraduate students, after achieving a minimum of 100 credits
  - b) Provisions regarding procedures, procedures, requirements and implementation of KKN are regulated by the University
  - c) Provisions regarding procedures, procedures, requirements and implementation of internships are regulated by the University
4. The process of preparing a student's thesis or final assignment with the following provisions:
  - a) Taking KKN or internship courses for undergraduate students, after achieving a minimum of 124 credits
  - b) The credit weight is 4 (four) credits
  - c) In the process of completing a thesis or final assignment, students are accompanied by 1 (one) supervisor in accordance with the specified scientific field, and 1 (one) supervisor on Islamic religious material.
  - d) To be accountable for the thesis or final assignment or thesis that has been prepared, students are required to take the thesis or final assignment or thesis examination as regulated in the Faculty provisions

#### b. Assessment and Examination

Learning processes and outcomes use assessment principles:

1. Educative principle: namely an assessment that motivates students to be able to improve their planning and learning methods; and achieve graduate learning outcomes.
2. Authentic principle: namely an assessment that is oriented towards a continuous learning process and learning outcomes that reflect students' abilities during the learning process
3. Objective principle: namely an assessment that is based on standards agreed between the lecturer and students and is free from the influence of the subjectivity of the assessor and the assessee.
4. Accountability principle: namely, assessment is carried out in accordance with clear procedures and criteria, agreed upon at the start of the lecture, and understood by students.
5. Transparent principle: namely an assessment whose procedures and assessment results can be accessed by all stakeholders



The assessment implementation consists of assessment techniques and instruments. Attitude assessment is carried out using observation and participation techniques. The instrument used is a rubric in Table 2.

Table 2  
Attitude Assessment Rubric

Component Attitude	Points	Attitude Description	Score	Frequency	Total Score
Initial Score					100
Honesty	1.a.	Students are indicated to have committed plagiarism partly in the making of the task	(-10)		
	1.b.	Students are indicated to have committed plagiarism total in making the task	(-20)		
	1.c.	Students work together on work quiz/exam	(-10)		
	1.d.	Students prepare cheat sheets for exams	(-10)		
Discipline	2.a	Students arrive late when attending lectures (more than 15 minutes tolerance)	(-2)		
	2.b.	Student absent / absent by others	(-5)		
Not quite enough Answer	3	Students are late in submitting assignments	(-5)		
Cooperation	4	Students cannot work together group (work alone or do not contribute to group assignments)	(-5)		
Politeness	5.a.	Students behave impolitely towards lecturer or classmate	(-5)		
	5.b.	Students are noisy in class	(-2)		
	5.c.	Students speak rudely or dirty	(-5)		
	5.d.	Students commit physical violence against others	(-15)		
	5.e.	Students dress neatly (no t-shirts oblong/torn trousers/long hair)	(-5)		
Final Score					

Assessment of skill achievement in the form of assignments is carried out using performance assessment techniques and oral tests using holistic rubrics. The rubric for skills assessment can be seen in table 3.

Table 3  
Holistic Assessment Rubric

Grades	Score	Assessment criteria
Very less	<40	The assignments presented are not systematic, do not match the format, <25% discussion answers the problem
Not enough	40-54	Assignments presented are not yet systematic, made according to format, 25-50% discussion answers the problem
Enough	55-69	Task served systematic, made in accordance format, 20-50% discussion answers the problem

Good	70-84	Assignments are presented systematically, made according to format, 51-75% discussion answers the problem
Very good	85-100	Task served in a way systematic, made in accordance format, the discussion has answered the problem

Knowledge assessment is carried out using a written test assessment technique. In this case, it is carried out in the form of mid-semester exams and final semester exams. The exam is a written test with multiple choice questions and essay/case types. Each question has a value weight.

The procedure for holding UTS is relatively the same as the procedure for holding UAS, namely:

1. Maintenance exams according to the schedule and place determined by the Faculty Secretariat
2. If necessary, the Faculty Secretariat can make changes to the exam schedule and location with the permission of the relevant KPS.
3. Misreading the exam schedule or location cannot be used as a reason to request a special/make-up exam.
4. Students whose exams conflict with other courses must report to the Faculty Secretariat to determine the schedule for supplementary exams.

### 3.4. Learning Outcome Evaluation System and Study Time Limits

#### a. Scoring system

The assessment system is carried out using the Benchmark Assessment (PAP) system where the letters A, A-, AB, B+, B, B-, BC, C+, C, C-, CD, D+, D and E are stated based on the conversion in Table 4 .

Table 4  
Accounting Study Program Assessment System

Value Range	Number	Letter	Meaning
85 – 100	4.00	A	Passed
80 – 84	3.75	A-	Passed
75 – 79	3.50	AB	Passed
70 - 74	3.25	B+	Passed
65 – 69	3.00	B	Passed
60 – 64	2.75	B-	Passed
55 – 59	2.50	BC	Passed
50 – 54	2.25	C+	Passed
45 – 49	2.00	C	Passed
40 – 44	1.75	C-	Not pass
35 – 39	1.50	CD	Not pass
30 – 34	1.25	D+	Not pass
25 - 29	1.00	D	Not pass
0 - 24	0.00	E	Not pass

(Grade, quality number and meaning based on Dean's Decree Number: 001/DEE/KEP/VI/2018)

**b. grade point**

The degree of student success in one semester is expressed by IPS (Semester Achievement Index) and GPA (Cumulative Achievement Index). IP calculations use the following rules:

$$IP = \frac{\sum_{i=1}^n N_i K_i}{\sum_{i=1}^m K_i}$$

with  $N_i$  is the conversion of the  $i$  and  $K$  course grades,  $i$  is the number of course credits the  $i$ . The summation is made for all assessed courses. If there is a course that is T, then that course is not taken into account. IPS is calculated based on the total number of credits in the semester concerned, while GPA is calculated based on the total number of credits from the first semester to the last semester.

**c. Graduation**

Students who have completed a minimum of 144 credits with a GPA of  $\geq 2.75$  and a minimum grade of C, are considered to have completed their studies in the accounting study program.

**d. Final Study Program Assessment**

The graduation predicate is an academic award for the achievements obtained by a student while attending lectures in the accounting study program, faculty of economics, as shown in table 5.

Table 5. Predicates for Graduation from the Accounting Study Program

Graduation Predicate		GP A	Provision
1.	<b>Cum Laude</b> (Praise)	3.51 – 4.00	Maximum study period is 4 years and a minimum grade of B-
2.	Very satisfactory	3.01 – 3.50	No D grades.
3.	Satisfying	2.76 – 3.00	No D grades.

**e. Academic Degree**

1. On the diploma, include: Academic title and professional designation of graduate, name of faculty, study program and graduation date in full.
2. The issuance of diplomas is adjusted to the graduation date.
3. The academic degree of a graduate of the Faculty of Economics, YARSI University is a Bachelor of Economics or SE.

**3.5. Academic counselors**

An Academic Advisor (PA) is a Permanent Lecturer appointed by the Faculty Leadership to:

1. Provide guidance to students regarding:
  - a. Preparation of study plans until graduation;
  - b. Fill in the KRS according to the distribution of courses per semester.
  - c. Explanation of study policies, namely providing consideration of the amount of study load that can be taken in the following semester;

2. Assist, observe, and/or direct and encourage the smooth running of student studies in terms of:
  - a. Make sure you follow lectures smoothly
  - b. Choose a technique for following lectures
  - c. Using literature and book reading techniques
  - d. Introducing learning resources
  - e. Perfect timing
  - f. Regularly record learning progress
  - g. Convey information about certain students who are experiencing study obstacles to course lecturers;
3. Providing assistance with problems related to student personality (adjustment to environment, character, etc.);
4. Provide consideration for the completion of student studies to Faculty Leaders.

The PA is the student's guide in arranging course taking strategies, based on the applicable curriculum and academic achievement, with considerations including:

1. Prerequisites for each course.
2. The relationship between one course and other courses, although not a prerequisite.
3. Selection of elective courses according to the competencies of interest.
4. Student abilities, viewed from the Semester Achievement Index achieved in the previous semester.

PA provides warnings to students who, based on estimates, have problems with the study period limit.

### **3.6. Controlling the Learning Process**

#### **a. Lectures and Practicum**

1. Students are required to attend lectures regularly and on time.
2. If you are 15 minutes late after the lecture starts, the student will be considered absent and will not be allowed to enter the lecture hall.
3. Follow lectures calmly, and turn off your cellphone (for those who bring it).
4. Do not do anything that could disrupt the course of lectures in class.
5. Ask politely about things you don't understand.
6. Notify absence for an acceptable reason no later than two days from the lecture date for the subject in question, by attaching a sick certificate from the doctor or parent/guardian to SBAAK. If there is no notification, the student concerned is considered absent.
7. Do not sign the attendance list on behalf of someone else. If the officer/lecturer can prove that the student was absent and the attendance list was signed by a friend, then sanctions will be given to: the student who was absent and the student who signed. Imposing sanctions in the form of

final score reduction of a maximum of 10 points for each cheating. If cheating is committed 3 (three) times by the student concerned in one semester, he will be declared a failure for the relevant course.

8. The right to take exams is granted if attendance is  $\geq 80\%$  (maximum student absence is 2 or 3 meetings out of 14 meetings per course).
9. The list of students who are not entitled to take the UAS because they do not meet the minimum attendance requirements, is announced no later than seven days before the UAS is held.

#### **b. Exam**

1. Exam participants are declared valid to take the exam if:
  - a. Bring your Test Card (KU).
  - b. Course names are listed in the KU.
2. During the exam, each examinee is required to:
  - a. Wear polite clothes and shoes/sandals.
  - b. Arrive 5 minutes before the exam, enter the designated exam room and turn off your cellphone (if you bring it). If you are late, the student concerned will not get additional time.
  - c. Obey the rules and seating arrangements.
  - d. Bring your own exam equipment, because borrowing stationery and other study equipment is not permitted.
  - e. Fill in the attendance list provided by the exam supervisor by showing the KU.
  - f. Comply with technical instructions regarding the administration of the exam given to him by the supervisor.
  - g. Behave in a way that does not interfere with the administration of the exam.
3. During the exam, each examinee is not permitted to:
  - a. Cooperate, attempt to cooperate, or support cooperation with other participants in completing the exam.
  - b. Quote or attempt to quote other participants' exam answers, or give other participants the opportunity to quote answers the test.
  - c. Use notes, books, or other sources of information during the exam, unless this is permitted by the course lecturer.
  - d. Do not hand over the exam answer sheet to the invigilator on duty before leaving the exam room.
4. Students who violate the provisions in point 3 may be subject to sanctions by the course lecturer based on a report from the exam supervisor.
5. If you are absent from the exam without an acceptable reason, you will be given a score of 0 (zero) for that exam and there will be no supplementary exam.

#### **c. Student Affairs Norms**

Actions by students or student organizations that are not permitted or permitted at YARSI University are:

1. Using coercion or violence, either directly or indirectly, which conflicts with, opposes, hinders or interferes with:

- a. Campus activities and guests in areas or facilities managed by the university;
  - b. Use of facilities managed by the university;
  - c. Entrance or egress to, or from, areas managed by the university;
  - d. The authority of officers who are carrying out institutional duties.
2. Actions that threaten or interfere with efforts to maintain order and order, or any actions that violate the rights of others, and activities that disrupt and disrupt or obstruct the course of university activities.
  3. Carrying out duties from university officials that lead to violations.
  4. Violating the rules or regulations issued by the university.
  5. Violates the rules or regulations that apply in the Republic of Indonesia.
  6. Littering university facilities in the form of scribbles, drawings and the like.

**d. Penalty**

1. Sanctions are an action given to an individual, organization, person in charge of an organization/committee for actions or actions that are proven to violate institutional rules or regulations.
2. The purpose of imposing sanctions is to provide an understanding of the rules that must be followed, to provide warnings against wrong actions and to provide warnings not only to those who violate them but also to others so that they do not violate existing rules or regulations.
3. The type of sanction given depends on the type of error/violation committed.
4. Repeated violations, whether committed by oneself or committed by others, can be subject to heavier sanctions.
5. Light warnings and strong warnings can be given by lecturers and/or Structural Officials within YARSI University.
6. Providing written sanctions can be carried out by the Person in Charge of Activities and/or Structural Officials within YARSI University.
7. The sanction of temporarily terminating your status as a YARSI University FE student (suspension) is carried out by the Dean after considering suggestions/opinions from: the relevant PA and the related KPS.
9. The sanction of permanent termination of status as a YARSI University FE student is carried out by the Dean after considering suggestions/opinions from the relevant PA and the relevant KPS.

**e. Types of sanctions**

1. Administrative sanctions consist of:
  - a. Verbal reprimand and/or warning.
  - b. Written warning and/or warning.
  - c. Given a special assignment.
  - d. Prevention of carrying out activities.
  - e. You are not permitted to participate in or be excluded from ongoing activities.
  - f. Temporary suspension of organizational activities.

- g. Revocation of administrative, academic, financial and student affairs activity facilities and services.
  - h. Revocation of activity permits.
  - i. Subject to demands for fines/compensation.
  - j. Suspension of organizational activities.
2. Academic sanctions consist of:
- a. Verbal reprimand and/or warning.
  - b. Written warning and/or warning.
  - c. Not permitted to participate in academic activities.
  - d. Reduction of final grades for certain courses/practicums.
  - e. Cancellation of grades and being declared as having failed certain courses/practicums.
  - f. Cutting the number of credits that can be taken in the following semester.
  - g. Giving suspension (revoking status as a student temporarily).
  - h. Expelled (permanently revoked status as a student).

The types of violations that can result in academic sanctions are:

- a. Violation of academic rules and regulations.
- b. Academic fraud takes the form of falsifying academic documents.
- c. Violation of lecture rules, practicums, exams and other academic activities.
- d. Plagiarism takes the form of claiming someone else's work as one's own, using other people's ideas, statements, data or various sources without stating the original source and/or permission of the owner, and other rules or regulations that apply at YARSI University.



## CHAPTER 4 CURRICULUM M

### 4.1. Graduate Profile

To find out the profile of graduates of the accounting study program, a tracer study was carried out by the Study Program from alumni from the 2009 to 2013 class. Information was obtained on respondents from the YARSI University accounting study program in table 6.

Table 6  
Respondents are graduates of the Accounting Study Program for Curriculum Development

No	Force	Amount	Man	Woman
1	2008	1	0	1
2	2009	2	0	2
3	2010	2	0	2
4	2011	6	2	4
5	2012	27	8	19
6	2013	42	4	38
Amount		80	14	66

The results of the analysis of the tracer study collection obtained information on the distribution of work fields for Accounting Study Program graduates who were working for the first time in table 7.

Table 7  
Distribution of Job Fields for Accounting Study Program Graduates for First Time Work

Fields of First-Time Graduates	Amount	%
Financial Accounting	43	54
Taxation	5	6
Management Accounting	4	5
Auditing	2	3
Apart from Profiles (Marketing, TU, Admin and others)	26	33
Amount	80	100

From the results of mapping the fields of graduates' first employment, the study program formulated a Graduate Profile of the Accounting Study Program, Faculty of Economics, YARSI University, namely:

1. Financial Accountant Assistant
2. Assistant Management Accountant
3. Tax Consultant Assistant
4. Junior External/Internal Auditor

#### 4.2. Learning Outcomes and Competencies

Graduate Learning Achievements (CPL) of the Accounting Study Program, Faculty of Economics, YARSI University are explained in Table 8.

Table 8  
Learning Achievements of Accounting Study Program Graduates

Code	Learning Outcomes
<b>ATTITUDE (S)</b>	
S1	Have faith in God Almighty and be able to show attitude religious;
S2	Uphold human values in carrying out duties based on religion, morals and ethics;
S3	Contribute to improving the quality of life in society, nation, statehood, and the progress of civilization based on Pancasila;
S4	Acting as a citizen who is proud and loves the country, has nationalism and a sense of responsibility to the state and nation;
S5	Respect the diversity of cultures, views, religions and beliefs, as well as other people's original opinions or findings;
S6	Work together and have social sensitivity and concern for society and environment;
S7	Obedient to the law and discipline in social and state life;
S8	Internalize academic values, norms and ethics;
S9	Demonstrate a responsible attitude towards work in their field of expertise independently;
S10	Internalize the spirit of independence, struggle and entrepreneurship.
S11	Living his life as a pious and devout Muslim without bound by time and space
S12	Internalize the principles of business ethics and the accounting profession
<b>KNOWLEDGE (P)</b>	
P1	Mastering general economic theoretical concepts
P2	Master the theoretical concepts of accounting (accounting theory) in depth at a minimum includes the basic framework for presenting and preparing financial reports
P3	Mastering general concepts and accounting principles, including: 1) accounting cycle, 2) recognition, measurement, presentation and disclosure of financial report elements for own and consolidated entities, 3) analysis of financial reports, 4) Calculation and control of costs products and services, 5) Planning and budgeting, 6) Activity-based management, 7) Performance measurement and control, 8) Quality management
P4	Mastering in-depth theoretical concepts about planning, procedures, and audit reporting.
P5	Mastering general concepts and principles of financial management, at least including: 1) Financial decisions; 2) Time value of money; 3) Capital budgeting; 4) Capital structure, capital costs and financing; 5) Working capital requirements; 6) Cash flow analysis; 7) investment in financial assets
P6	Mastering general concepts of management and organization includes: governance, management risk, strategic management, internal control, and environment business

Code	Learning Outcomes
P7	Mastering factual knowledge of policies and regulations relevant to the field of accounting and their meaning including tax and legal regulations business
P8	Mastering the principles of decision making
P9	Master the principles and techniques use of information technology relevant with the field of accounting.
P10	Mastering factual knowledge and application methods of business ethics and codes of ethics accounting profession in carrying out work activities in the accounting field
P11	Mastering the concept of academic integrity in general and the concept of plagiarisem specifically, in terms of types of plagiarism, consequences of violations and prevention efforts
P12	Mastering Islamic concepts regarding 1) aqidah, 2) Islamic sharia, 3) akhlaq and 4) muamalah.
P13	Every graduate of academic and professional education programs must have integrated knowledge between science and Islamic religious values
<b>GENERAL SKILLS (KU)</b>	
KU1	Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values appropriate to the field his expertise;
KU2	Able to demonstrate independent, quality and measurable performance;
KU3	Able to study the implications of developing or implementing science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce solutions, ideas, designs or art criticism
KU4	Prepare a scientific description of the results of the study above in the form of a thesis or final assignment report, and upload it on the college website;
KU5	Able to make appropriate decisions in the context of problem solving in their field of expertise, based on the results of information and data analysis;
KU6	Able to maintain and develop a working network with supervisors, colleagues, colleagues both inside and outside the institution;
KU7	Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to them workers under his responsibility;
KU8	Able to carry out a self-evaluation process for existing work groups under his/her responsibility, and able to manage learning independently; And
KU9	Able to document, store, secure and find returning data to ensure validity and prevent plagiarism.
KU10	Able to adapt, collaborate, create, contribute and innovate in applying science to social life and is capable role as a global citizen with a global perspective
KU11	Able to uphold academic integrity in general and prevent incidents plagiarism practices
KU12	Able to use information technology in a development context knowledge and implementation of areas of expertise
KU13	Able to use at least one international language for oral communication and written

Code	Learning Outcomes
KU14	Able to apply skills according to Islamic teachings: <ol style="list-style-type: none"> <li>Able to read and write (quote) the letters of the Qur'an in line with their scientific field</li> <li>Able to memorize and understand at least 17 surahs of the Koran</li> <li>Able to be a priest in prayer</li> <li>Able to give sermons</li> <li>Capable do maintenance corpse, start from look after, washing, shrouding and praying for the corpse</li> </ol>
<b>SPECIAL SKILLS (KK)</b>	
KK1	Able to independently prepare audit working papers through collecting and summarizing audit evidence on commercial entity financial statements in accordance with audit standards and applicable statutory provisions in audit of financial reports
KK2	Able to review audit evidence on commercial entity financial reports in accordance with audit standards and applicable statutory provisions audit of financial reports.
KK3	Able to prepare, analyze and interpret separate entity financial reports by applying accounting principles to transactions in accordance with general financial accounting standards and financial accounting standards Entities Without Public Accountability (SAK-ETAP) are applicable.
KK4	Able to prepare, analyze and interpret consolidated entity financial reports by applying accounting principles to transactions in accordance with general financial accounting standards and financial accounting standards ETAP in effect
KK5	Able to prepare reports on the results of analysis of financial and non-financial information as well as related disclosures that are relevant and reliable for making managerial decisions by applying techniques and methods accounting and financial analysis
KK6	Able to prepare investment and funding reports, which include reports on cash and working capital requirements, pro forma financial reports, capital budgeting reports, which are relevant for making financial decisions and investment by applying financial and investment management techniques.
KK7	Able to independently prepare and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement and benchmarking, which are relevant and reliable in supporting decision making and control management by applying management accounting techniques.
KK8	Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational decision making using a system development cycle approach (System Development Life Cycle/SDLC)
KK9	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and do reconciliation taxation in accordance legislation taxation which applies in Indonesia.
KK10	Able to operate and utilise software in order to preparation report finance, budget, administration taxation, auditing, and research

Suitability between profile graduate of program studies accountancy with achievements graduate learning (specific knowledge and skills) is described in Table 9.

Table 9  
Conformity of Graduate Learning Achievements with the Profile of Graduates of the FEB UY  
Accounting Study Program

No	Profile	Special skill	Knowledge
1	Financial Accountant Assistant	<p>KK.3. Able to organize, analyze, And interpreting separate entity financial reports by applying accounting principles to transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.</p> <p>KK.4. Able to organize, analyze, And interpret report consolidated entity finances by applying accounting principles to transactions in accordance with general financial accounting standards and ETAP financial accounting standards that have passed.</p> <p>KK.10. Able to operate and utilize software for preparation financial statements.</p>	<p>P12. Mastering Islamic concepts regarding 1) aqidah 2) Islamic sharia 3) akhlaq 4) muamalah.</p> <p>P.2. Mastering accounting concepts (accounting theory) in a way deep minimum covers frameworkbase presentation and preparation financial statements.</p> <p>P.3. Mastering general concepts and accounting principles including 1) accounting cycle, 2) recognition, measurement, presentation and disclosure of elements reportfinance for own entity and consolidated entity, 3) analysis of financial statements.</p>
2	Assistant Management Accountant	<p>KK.7. Able to prepare and analyze management accounting reports, covers planning and budgeting, cost management, quality control, performance measurement and benchmarking, which are relevant and reliable in supporting decision making and control management by applying management accounting techniques.</p> <p>KK.10. Able to operate and utilize software for preparation budget</p>	<p>P12. Mastering Islamic concepts regarding 1) aqidah 2) Islamic sharia 3) akhlaq 4) muamalah.</p> <p>P.3. Mastering general concepts and accounting principles including: 1) Calculation and control of product and service costs; 2) Planning and budgeting; 3) Based management activity; 4) Measurement and control performance; 5) quality management.</p>

No	Profile	Special skill	Knowledge
3	Tax Consultant Assistant	<p>KK.9. Able to prepare tax obligation reports for mandatory purposes tax individual and body by counting and do tax reconciliation in accordance legislation taxation. Which valid in Indonesia.</p> <p>KK.10. Capable operate and utilize the software in frame administration taxation.</p>	<p>P12. Mastering Islamic concepts regarding 1) aqidah 2) Islamic sharia 3) akhlaq 4) muamalah.</p> <p>P.10. Mastering factual knowledge of policies and regulations relevant to the field of accounting and their meaning, including tax regulations.</p>
4	Junior Auditor	<p>KK.1. Able to prepare audit working papers by collecting and summarizing audit evidence on commercial entity financial reports in accordance with audit standards and applicable statutory provisions in audits of financial statements.</p> <p>KK.2. Able to review audit evidence on financial statements of commercial entities in accordance with audit standards and applicable statutory provisions in audits of financial statements.</p> <p>KK.10. Able to operate and utilize software in the context of auditing.</p>	<p>P.12. Mastering Islamic concepts regarding 1) aqidah 2) Islamic sharia 3) akhlaq 4) muamalah</p> <p>P.4. Master in-depth theoretical concepts regarding audit planning, procedures and reporting</p> <p>P.10. Master the factual knowledge and application methods of business ethics and the accounting professional code of ethics in carrying out work activities in the accounting field.</p>

#### 4.3. The Relationship between Study Materials and Learning Achievements

The study materials determined to support the competency of graduates of the Accounting Study Program consist of 11 study materials

1. Core competencies: Financial Accounting (K1), Management Accounting (K2), Auditing (K3), Taxation (K4), Accounting Information Systems (K5)
2. Organization and Business (K6)
3. Economics (K7)
4. Information and Communication Technology (K8)
5. Quantitative Method (K9)
6. Character Development (K10)
7. Science and Technology Characteristics of Universities (K11)
  - a. Religion
  - b. Entrepreneurship

The relationship between study materials, courses and expected learning outcomes can be seen in table 10.

Table 10

Relationship between Study Materials, Courses, and Learning Achievements of the Accounting Study Program

Study	Subject	Learning Outcomes Expected
Financial Accounting (K1)	Introduction to Accounting 1	S1,S2,S3,S4,S5,S6,S7,S8,S9,S10,S11,S12,P2,P3,P5,P8,P10,P12,KU1,KU2,KU3,KU4,KU5,KU8,KU9 ,M Y 10, KU11, KU12, KU13, KK3, KK4, KK5 ,KK6,KK8,KK10.
	Introduction to Accounting 2	
	Intermediate Financial Accounting 1	
	Intermediate Financial Accounting 2	
	Advanced Financial Accounting 1	
	Advanced Financial Accounting 2	
	Public sector accounting	
	Government Accounting	
	Sharia Accounting	
	Accounting Theory	
	Financial management	
Analysis And Use Financial statements		
Accountancy Management (K2)	Cost accounting	S1,S2,S3,S4,S5,S5,S7,S8,S9,S11,S12,P3,P6,P8,KU1,KU2,KU3,KU5,KU7, KU8, KU11, KK7, KK8, KK10.
	Management Accounting	
	Management Control System	
Auditing (K3)	Auditing 1	S8,S9,S12,P4,P10,KU1,KU5,KU9,KU11, KU12, KK1, KK2.
	Auditing 2	
	Audit Practicum	
Taxation (K4)	Taxation 1	S1,S3,S4,S5,S7,S8,S9,S10,S12,P2 ,P3,P7,P8,KU1,KU2,KU4,KU5,KU7,KU8, KK3, KK4, KK9.
	Taxation 2	
	Tax Accounting	
	Tax Management	
Accounting information system (K5)	Management information System	S2,S8,S9,S12,P2,P3,P6,P8,P9,KU1,KU2,KU3,KU5,KU7,KU8,KU9,KU10, KU12, KK8, KK10.
	Accounting Information System 1	
	Accounting Information System 2	
	Accounting computer	
Organization and Business (K6)	Introduction to Management and Business	S1,S2,S3,S5,S6,S7,S8,S9,S10,S11 ,S12,P1,P6,P7,P8,P10,P11,KU1,KU2,KU3,KU5,KU6,KU7,KU8,KU10, KU11,KK8.
	Business Law	
	Corporate Governance / GCG	
Economy (K7)	Introduction to Economics	S1,S3,S5,S8,S9,S10,S11,S12,P1,P11, KU1, KU2, KU3, KU10, KU11.
	Introduction to Islamic Economics	
	Economic Theory	
Information and Communication Technology (K8)	Indonesian	S4,S8,S9,S10,KU4,KU11,KU13.
	English	
Quantitative Method (K9)	Business Mathematics	S2,S3,S5,S8,S9,S10,P1,P8,P9,P11 ,KU1,KU2,KU3,KU4,KU5,KU7,KU8,KU9, KU11.
	Business Statistics 1	
	Business Statistics 2	
	Research methodology	
Character Development	Citizenship	S1,S3,S4,S5,S6,S7,S8,S11,S12,P10,
	Pancasila	

(K10)	Business and Professional Ethics	P11, KU7, KU3, KU11, KK1, KK2.
Characteristics of Higher Education	Religion	S1, S2, S3, S4, S5, S6, S7, S8, S9, S10, S11, P1, P5, P8, P10, P12, KU1, KU2, KU5, KU6, KU7, KU8, KU10, KU14
	Entrepreneurship	



## 4.4. Curriculum Structure

Se m	COURSE STRUCTURE								cre dit s
VIII	Islamic Religion Practicum (1)		Thesis (4)	Accounting Theory (3)	Government Accounting (3)	Audit Practicum (3)	Elective Courses (3)		17
VII	Community Service Program (3)		Internship (2)						5
VI	Al-Quran Verses and Economic Hadith (1)		Research Methodology (3)	Advanced Financial Accounting I (3)	Accountancy Sharia (3)	Auditing II (3)	Internal Audit (3)	Tax Management (3)	19
V	Aqidah and Morals (1)	Management control system (3)	Analysis & Use of Financial Reports (3)	Advanced Financial Accounting I (3)	Public Sector Accounting (3)	Auditing I (3)	Accounting Computer (2)	Tax Accounting (3)	21
IV	Shirah Nabawiah & Islamic Thought (1)	Management Accounting (3)	Capital Markets and Investment (3)	Intermediate Financial Accounting II (3)	Citizenship (2)	Business and Professional Ethics (3)	Accounting Information Systems II (3)	Taxation II (3)	21
III	Muamalah Fiqh (1)	Cost accounting (3)	Financial Management (3)	Intermediate Financial Accounting I (3)	Introduction to Islamic Economics (2)	Business Statistics II (3)	Accounting information system I (3)	Taxation I (3)	21
II	Fiqh of Worship (1)	Operational Management (3)	Entrepreneurship (2)	Introduction to Accounting II (3)	Economic Theory (3)	Business Statistics I (3)	Management information System (3)	Business Law (2)	20

I	Islamic education (2)	Pancasila (2)	English (2)	Introduction to Accounting 1 (3)	Introduction to Economics (3)	Business Mathematics (3)	Introduction to Business Management (3)	Indonesian (2)	20
									144

Figure 4  
Curriculum  
Structure

#### 4.5. Distribution of Courses Per Semester

Table 11 Distribution of Courses

SEMESTER I				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KU121011_18	Islamic Religious Education (MKU)	2	
2	KU121040_18	Pancasila (MKU)	2	
3	KU121030_18	English (MKU)	2	
4	KU121020_18	Indonesian (MKU)	2	
5	KK121021_18	Introduction to Economics	3	
6	KK121031_18	Business Mathematics	3	
7	KK121051_18	Introduction to Management and Business	3	
8	KK121061_18	Introduction to Accounting I	3	
		Total credits	20	
SEMESTER II				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KU121012_18	Fiqh of Worship (MKU)	1	
2	KK121055_18	Operational Management	3	
3	KU121060_18	Entrepreneurship (MKU)	2	
4	KK121022_18	Economic Theory	3	
5	KK121023_18	Business Law	2	
6	KK121032_18	Business Statistics I	3	
7	KK121052_18	Management information System	3	
8	KK121062_18	Introduction to Accounting II	3	
		Total credits	20	
SEMESTER III				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KU121013_18	Muamalah Fiqh (MKU)	1	
2	KK121033_18	Business Statistics II	3	Business Statistics I
3	KK121053_18	Financial management	3	Introduction to Accounting II
4	KK121063_18	Intermediate Financial Accounting I	3	Introduction to Accounting II
5	KK121081_18	Cost accounting	3	Introduction to Accounting II
6	KK121101_18	Taxation I	3	Introduction to Accounting II
7	KK121092_18	Accounting Information Systems I	3	driver's license
8	KK121024_18	Introduction to Islamic Economics	2	Introduction to Economics
		Total credits	21	
SEMESTER IV				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KU121014_18	Shirah Nabawiyah and Islamic Thought (MKU)	1	
2	KU121050_18	Citizenship (MKU)	2	

3	KK121121_18	Business and Professional Ethics	3	Business Law
4	KK121054_18	Capital Markets and Investment	3	Financial management
5	KK121064_18	Intermediate Financial Accounting II	3	AKM I
6	KK121082_18	Management Accounting	3	Cost accounting
7	KK121093_18	Accounting Information Systems II	3	SIA I
8	KK121102_18	Taxation II	3	Taxation I
		Total credits	21	
		Internal Audit*	3	SIA I
SEMESTER V				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KK121011_18	Aqidah and Morals	1	
2	KK121111_18	Public sector accounting	3	Introduction to Accounting II
3	KK121065_18	Advanced Financial Accounting I	3	AKM II
4	KK121068_18	Analysis & Use of Financial Reports	3	Financial management
5	KK121071_18	Auditing I	3	AKM II, SIA II
6	KK121084_18	Management Control System	3	Management Accounting
7	KK121103_18	Tax Accounting	3	Taxation II
8	KK121091_18	Accounting computer	2	Introduction to Accounting II
		Total credits	21	
		Elective courses*	3	
SEMESTER VI				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KK121012_18	Al-Quran Verses and Economic Hadith	1	
2	KK121034_18	Research methodology	3	Business Statistics II
3	KK121069_18	Sharia Accounting	3	Accounting Fiqh, PA II
4	KK121104_18	Tax Management	3	Taxation II
5	KK121066_18	Advanced Financial Accounting II	3	AKL I
6	KK121072_18	Auditing II	3	Auditing I
7	KK121073_18	Internal Audit	3	SIA I
		Total credits	19	
		Government Accounting*	3	Public sector accounting
		Accounting Theory*	3	AKL I
SEMESTER VII				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KU121070_18	KKN	3	
2	KK121041_18	Apprenticeship	2	
		Total credits	5	
SEMESTER VIII				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE
1	KK121013_18	Islamic Religion Practicum	1	
2		Elective courses	3	
3	KK121074_18	Audit Practicum	3	Auditing II
4	KK121067_18	Accounting Theory	3	AKL I
5	KK121112_18	Government Accounting	3	Public sector accounting
6	KK121042_18	Thesis	4	
		Total credits	17	
ELECTIVE COURSES				
NO.	CODE	SUBJECT	SKS	PREREQUISITE COURSE

1	KK1210610_18	Forensic Accounting and Investigative Auditing	3	Auditing II
2	KK1210611_18	Environmental Accounting and Social Accounting	3	AKM II
3	KK121105_18	International Taxation	3	Taxation II
4	KK121094_18	System Analysis and Design Information	3	SIA II
5	KK121056_18	Risk management	3	Financial management
6	KK1210612_18	Special Topics Accounting	3	AKM II
7	KK121083_18	Advanced Management Accounting	3	Management Accounting

Note: \* can be taken if the student has IPS > 3,00

