

YARSI University Faculty of Economics and Business

S1 Accounting Study Program

MBKM Curriculum (OBE)

FOREWORD

Bismillahirrohmaanirroohim

Praise be to Allah SWT, so that the stages of activities related to the development of the S1 Accounting Study Program Curriculum, Faculty of Economics and Business, YARSI University can be compiled as a Draft MBKM Curriculum for the S1 Accounting Study Program.

The MBKM Curriculum Draft of the Undergraduate Accounting Study Program is expected to be the first step in developing the Undergraduate Accounting Study Program Curriculum, Faculty of Economics and Business, Yarsi University. The MBKM Curriculum Draft of the Accounting Study Program is certainly far from perfection, 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 preparing this Draft Curriculum, as well as the Lecturers of the Accounting Study Program, the Chairperson of the Faculty of Economics and Business, YARSI University, the Chairperson of the YARSI Foundation who has provided support, and all those who have helped the realization of this Draft Curriculum. Hopefully it will become a charity for all those who have been involved. Aamiin.

Alhamdulillahilahi robbil 'aalaamiin...

Jakarta, December 2022

Head of Accounting Study Program

Imelda Sari, S.E., M.Si., Ak

TABLE OF CONTENTS

Title Page	i
Foreword	1
Table of Contents	2
Vision and Mission of YARSI University.....	7
Vision and Mission of the Faculty of Economics and Business	7
Scientific Vision of Accounting Study Program	8
Curriculum Development Team	9
Graduate Competencies/Graduate Profile.....	17
Learning Outcomes and Competencies	18
Linkage of Study Materials with Learning Outcomes.....	26
Curriculum Structure	27
Distribution and Course Codes Per Semester.....	29
Learning Evaluation	53

1. Study Program Identity

CHAPTER 1

INTRODUCTION

1.1 Curriculum Development Direction

The curriculum is the life of a learning program so that its existence requires dynamic design, implementation and evaluation in accordance with the times, the needs of Science, Technology and Art (IPTEKS) and the competencies needed by society, as well as users of higher education graduates. The development of science and technology in the 21st century which takes place rapidly following a logarithmic pattern, causes Higher Education Standards (SN-Dikti) to also follow these changes. Within six years, SN-Dikti has undergone three changes, namely from Permenristekdikti No. 49 of 2014 changed to Permenristekdikti No. 44 of 2015, and finally changed to Permendikbud No. 3 of 2020 in line with the Ministry of Education and Culture's policy on Merdeka Belajar-Kampus Merdeka (MBKM).

The form of MBKM learning activities is learning activities outside the study program that are followed by students for a maximum of 3 (three) semesters both inside and outside their tertiary institutions, which consist of 8 (eight) forms including student exchanges, internships/work practices, teaching assistance in educational units, research/research, humanitarian projects, entrepreneurial activities, independent studies/projects, building villages/thematic real work campuses (Panduang Merdeka Learning Book - Kampus Merdeka, 2020). The basic policy for MBKM activities in higher education is the Process Standards in SN-DIKTI. Students have the opportunity to gain learning experiences outside their study program and are oriented towards gaining 21st century skills needed in the Industrial 4.0 era, including communication, collaboration, critical thinking, creative thinking, as well as computational logic and caring.

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



Source: Curriculum Preparation Guidebook - PT MBKM

Image 1. Legal Foundations, National and Institutional Policies for Curriculum Development Higher Education

The accounting profession has a very important role in both public, private, non-profit and government organizations. Accounting functions in collecting, analyzing, recording, reporting, interpreting and verifying both financial and non-financial information.

Accounting plays a role in supporting local, national, international and global economic activities by providing timely and reliable information to be used in decision making. The era of the digital economy greatly impacts accounting business processes. Real changes in accounting include the use of business process automation, big data/data analytics, blockchain, artificial intelligence, and cloud computing. The Internet of Things (IoT) is used in auditing to collect financial and operational information and other relevant data from organizations and related parties in real time. Various changes demand accountants who are able to adapt to all uncertainties in the future.

YARSI University Accounting Study Program as one of the educational institutions that produces accountants must adjust to the changes that occur. This is intended to ensure that the accountants produced really have the skills needed in the digital economy era. As an Accounting Study Program, which will produce a professional Bachelor of Accounting, the Study Program must pay attention to the competency standards of Professional Accountants according to the International Education Standards (IES) for professional accountants compiled by the International Federation of Accounting (IFAC) where the Indonesian Institute of Accountants (IAI) is a member body, and therefore according to their charter, is obliged to carry out the role of ensuring that professional accounting education meets the requirements of this IES. So that study program organizers can view IES as recognized best practices in curriculum preparation.

The competency standards that must be possessed by a professional accounting undergraduate according to IES are associated with KKNi 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 Specialized Knowledge and Skills. Learning outcomes IES 3 (Professional Skill) are the same as the learning outcomes for General Skills. Learning outcomes IES 4 (Ethics, Professional, and Value) are the same as the learning outcomes for Attitude.

1.2 Legal Foundation

1. Law of the Republic of Indonesia Number 14 Year 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 Number 157, Supplement to State Gazette of the Republic of Indonesia Number 4586);
2. Law of the Republic of Indonesia Number 12 Year 2012 on Higher Education (State Gazette of the Republic of Indonesia Year 2012 Number 158, Supplement to State Gazette of the Republic of Indonesia Number 5336);
3. Presidential Regulation of the Republic of Indonesia Number 8 of 2012, concerning the Indonesian National Qualifications Framework (KKNi);
4. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013, concerning the Implementation of KKNi in the Field of Higher Education;
5. Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 62 of 2016 concerning Higher Education Quality Assurance System;
6. Regulation of the Minister of Research, Technology and Higher Education Number 59 of 2018, concerning Diplomas, Certificates of Competence, Professional Certificates, Degrees and Procedures for Writing Degrees in Higher Education;
7. Decree of the Minister of Research, Technology and Higher Education No. 123/2019 on Internship and Recognition of Industrial Internship Semester Credit Units for Undergraduate and Applied Undergraduate Programs;
8. Minister of Education and Culture Regulation No. 3 of 2020, concerning National Higher Education Standards;

9. Regulation of the Minister of Education and Culture No. 5 of 2020, concerning Accreditation of Study Programs and Higher Education Institutions;
10. Regulation of the Minister of Education and Culture No. 7 of 2020 on the Establishment of Changes, Dissolution of State Universities, and Establishment, Changes, Revocation of Licenses of Private Universities;
11. Ministry of Education and Culture Regulation No. 22 of 2020, on the Strategic Plan of the Ministry of Education and Culture;
12. Statute of YARSI University 2020 articles 3,4,5, and 6;
13. YARSI University Rector Regulation No. 001/INT/PER/REK/UY/VII/2020 concerning Evaluation, Curriculum Development and Learning for Undergraduate, Professional and Postgraduate Programs at YARSI University.

CHAPTER II

VISION, MISSION, STRATEGY AND UNIVERSITY VALUES

2.1 YARSI University Vision and Mission YARSI University Vision

The vision of YARSI University is "Realizing an Islamic university that is respected, authoritative, of high quality and able to compete in national and international fora".

The mission of YARSI University 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 the world community that are superior and of high quality 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 community, especially Indonesian society that is just, prosperous, equitable and civilized according to Islam.

2.2 Vision and Mission of the Faculty of Economics and Business

Vision of the Faculty of Economics and Business

The vision of the Faculty of Economics and Business is "Realizing an Islamic-based Faculty of Economics and Business that is respected, authoritative, of high quality, and able to compete in national and international fora."

The mission of the Faculty of Economics and Business is as follows:

1. Developing science, technology and art in the field 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 field 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 field of management and accounting, which can answer the problems and challenges of society that are superior and of high quality 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 just, prosperous, equitable and civilized Indonesian society according to Islam.

2.3 Scientific Vision of 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 that apply Islamic values and are able to compete in national and international fora".

2.4 Mission of Accounting Study Program

The mission of the accounting study program is as follows:

- a) Developing science and technology in the field of accounting based on Islam through superior education, teaching and learning.
- b) Developing science and technology in the field of Islamic-based accounting through excellent research and publications.
- c) Developing science and technology in accounting through community service to answer the problems and challenges of Indonesian society.
- d) Developing human resources and governance and providing direction for change in order to build an accounting study program that can create professional, entrepreneurial, high quality and competitive graduates, and civilized according to Islam.

CHAPTER III

CURRICULUM EVALUATION AND *TRACER STUDY*

3.1 Curriculum Evaluation 2018

The curriculum is a set of plans and arrangements regarding the objectives, content, and learning materials and methods used as guidelines for organizing learning activities to achieve certain educational goals. The curriculum at a certain period requires evaluation to be *up to date in* accordance with the development of science. Curriculum evaluation is the process of applying scientific procedures to collect valid and reliable data to make decisions about the curriculum that is running or has been run. This curriculum evaluation can cover the entire curriculum or each curriculum component such as objectives, content, or learning methods in the curriculum. The focus of curriculum evaluation can be done on the outcome of the curriculum (outcomes based evaluation), but on the other hand curriculum evaluation is also directed at a process or activity of the curriculum program itself (which includes curriculum components). In general, the purpose of curriculum evaluation includes two things: first, the evaluation is used to assess the effectiveness, efficiency and relevance of the program. Second, evaluation can be used as a tool in curriculum implementation (learning).

Currently, the applicable curriculum in the Yarsi University Accounting Study Program is the KKNI-Based Curriculum which is hereinafter referred to as the 2018 Curriculum. **Merdeka Belajar** is a new policy program of the Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud RI) launched by the Minister of Education and Culture of the Indonesian Advanced Indonesia Cabinet. The Merdeka Learning Campus Merdeka Curriculum in general will be implemented in the near future, for this reason, it is necessary to evaluate the KKNI Curriculum to the Merdeka Learning Campus Merdeka (MBKM) curriculum.

Before evaluating the 2018 curriculum, we will first explain the current 2018 curriculum. The 2018 curriculum is built with the following characteristics:

1. Learning system

The learning system is carried out with a semester credit system (credits) with a total credit load of at least 144 credits and can be completed in 8 semesters.

2. Coverage of the learning domain

The curriculum is prepared to cover 11 study materials, namely financial accounting, management accounting, auditing, taxation, accounting information systems, organization and business, economics, technology, communication and information, quantitative methods, character development and college characteristics.

3. Suitability to the needs of the world of work

Graduates have special characteristics in accounting and finance. Students are given core competency courses from the basic level to the advanced level. elective courses are opened based on the number of enthusiasts for the course. By emphasizing on core competencies, students are expected to have a specialized and comprehensive understanding of accounting science.

4. Sustainability

The 2018 curriculum anticipates changes in science, technology and the needs of the times. This curriculum also emphasizes values in professional life and society in general by prioritizing the importance of ethics and morals and the values of YARSI University.

5. Sustainability

This curriculum is designed to produce graduates who have sufficient basic knowledge to continue their studies to the next level.

6. Teaching resources

Teaching resources consist of textbooks that are generally circulated nationally and

internationally, books/data/reports related to the subject matter from various national and international institutions and scientific articles published in national and international scientific journals.

7. Balance between hard and soft skills

In addition to honing students' hard skills through lecture activities, during their studies in Accounting Study Program, students are also required to develop soft skills, such as organizational skills, cooperation, communication, negotiation, expressing opinions, leadership, and others. In order for this to be achieved, students are required to have a Certificate of Diploma Companion (SKPI) which can be obtained by various student participation in activities such as scientific seminars, accounting competitions, competency certification, entrepreneurship and other activities.

Since the implementation of the 2018 curriculum, an evaluation has been conducted. Partial evaluation is carried out through course and clump coordination meetings. A comprehensive evaluation was also carried out by the Accounting Association and also involved the Business World, Industry and the World of Work with the aim of preparing the MBKM curriculum which was held on December 17, 2021, with the following summary:

1. The Graduate Learning Outcomes that have been formulated in the 2018 curriculum can still be used for the Graduate Learning Outcomes in the MBKM curriculum which will be compiled in 2022.
2. The need for adjustments to government regulations where study programs are required to provide 3 semesters for MBKM learning activities by providing conversion courses of 20 credits.
3. The need to revise the Profile of Graduates of Yarsi Accounting Study Program which is still not in accordance with the CPL Study Program.
4. Adding graduate profiles for core information systems such as IT Strategy, IT Technology Architecture, IT as a Business Process Enabler and System Acquisition.
5. In the distribution of courses, there are too many prerequisite courses that can complicate the process of converting courses into MBKM activities. Further consideration should be given to the prerequisite courses.
6. Internationally related courses must pay attention to International Standards for accounting, especially in terms of course RPS.
7. Prodi must have a research and service journal, at least lecturer research must be published in international journals for international accreditation targets.

In preparation for the transformation of the study program to face the future in order to get new ideas for accounting learning in accordance with generations Z and Alpha, the Accounting Study Program Curriculum Transformation Team will be formed. This Curriculum Team will later design the 2018 Curriculum enhancements to accommodate the Independent Campus Learning Independent Scheme (MBKM).

3.2 Tracer Study

A tracer study was conducted on FEB-UY graduates to find out their profile after graduation, especially their employment profile. There were 56 alumni who were tracked, consisting of the Class of 2015, 2016, and 2017. Based on graduates who have been tracked down, the profile of FEB-UY accounting study program graduates can be seen from the following factors:

a. First job waiting period profile

Graduates of the Faculty of Economics and Business, YARSI University Accounting Study Program have an average waiting period of 5.03 months. A total of 33 graduates got jobs in the first 5 months, and 23 graduates got jobs in the first 1 year. For more details, can be seen from table 3.1.

Table 3.1
Tracer Study: Waiting Period for Employment

No.	Student Name	NPM	Date Of Graduation	First Time Working	Graduate Waiting Period (Month)
1	Pinasthika Tri Ananda	1212015079	May 23, 2019	November 2019	6
2	Rizki Eka Desira	1212015092	March 21, 2019	August 2019	5
3	Annisa yulindari	1212015023	27-Nov-20	September 11 2020	0
4	Nasya Novrianti	1212016132	August 14, 2020	February 2021	2
5	Dwi Sukesri Aryadi	1212016027	September 9 2020	January 2021	3
6	Ardan Pitruwandana	1212016009	August 28, 2020	May 2021	9
7	Woro Ivana Linda Agatha	1212016151	January 30, 2021	October 2021	9
8	Reza Pratama	1212016070	September 8 2020	December 2017	0
9	Riska oktaviani	1212016077	July 9, 2020	September 2020	3
10	Mutiara Octaviani Yudiah	1212016130	January 15, 2020	July 2020	6
11	Ajeng Puji Pratiwi	1212016002	September 11 2020	January 2021	3
12	Irfan Ragil Pambudi	1212016040	August 31, 2020	January 2021	4
13	Chikfa Nadhila	1212016015	June 25, 2020	February 2021	7
14	Zulfikri	1212016105	September 2 2020	January 2021	3
15	Rafi Raditya	1212016137	September 2 2020	May 2021	7
16	Indah Dwi Lestari	1212016121	September 11 2020	May 2019	0
17	Maryam maratus sholichah	1212016127	September 10 2020	March 2021	5
18	Nanda Widia Wati	1212016054	August 14, 2020	June 2021	10

No.	Student Name	NPM	Date Of Graduation	First Time Working	Graduate Waiting Period (Month)
19	Muhammad Qyisram Darwis	1212016129	September 11 2020	11-2021	14
20	Faradilla Audia Azzahra	1212016117	September 8 2020	August 2021	11
21	Siti Anis Aniqoh Daryanto	1212016130	January 15, 2020	November 2020	10
22	Nuraini	1212016056	July 30, 2020	December 2021- March 2022	8
23	Sheila	1212016085	January 15, 2020	September 2020	4
24	Desti sucianti	1212016019	June 16, 2020	December 2020	6
25	Bani Risjdah	1212016012	September 9 2020	June 2014	0
26	Anatyara Nada Pratiwi	1212016006	September 18 2020	February 2022	7
27	Desvia Faradillah	1212016020	August 5, 2020	July 2018	0
28	el putri haidir	1212016028	August 12, 2020	12-Apr-21	8
29	Anindita febriani	1212016007	September 18 2020	January 2020	0
30	Nanda Dwi Aprillivia	Female	2016	August 2017	0
31	Rina Aditya Irawati	1212016073	September 15 2020	December 2022	3
32	Rizki gita devi	1212016081	September 18 2020	2015	0
33	Princess Melati	1212016064	September 25 2020	March 2015	0
34	Jihan Fahira	1212016042	September 8 2020	January 2021	4
35	Oktaviani Felicia	1212016061	August 24, 2020	June 2021	10
36	Riza Mayda	1212016078	June 25, 2020	January 2018	0
37	Lusi oktavia saputri	1212016043	August 31, 2020	Sep-21	12

38	Rima Rosdiana	1212016072	September 4 2020	October 2021	11
No.	Student Name	NPM	Date Of Graduation	First Time Working	Graduate Waiting Period (Month)
39	Fauziah Erwika Octoviana	1212017052	January 29, 2021	September 2021	8
40	Riski Hanifa	1212017156	January 29, 2021	March 2021	2
41	Retno shifa shahidatun nisa	1212017108	September 2 2021	September 2021	0
42	Amanda Serena	1212017004	January 29, 2021	November 2021	10
43	Anca Muhammad Ridho	1212017013	September 10 2021	November 10 2021	2
44	Maryani Widyastuti	1212017073	September 7 2021	February 2022	5
45	Asep Sumantri	1212017019	September 14 2021	September 15 2016	0
46	Alvianie	1212017002	September 14 2021	June 2021	0
47	Annisa Denanti	1212017015	September 2 2021	October 2017	0
48	Aprilia Nur Indriyani	1212017018	September 07 2021	Month 10 Year 2021	1
49	Anindyta Noermansyah	1212017013	September 10 2021	June 2016	0
50	Rian Budiman	1212017110	January 29, 2021	December 2021	12
51	Rita Aryono	1212017116	September 2 2021	September 15 2016	0
52	Diah Nurkomalasari	1212017037	July 30, 2021	October 2007	0
53	Dhika	1212017036	September 7 2021	August 2016 and July 2022	10
54	Deasy Dwi Pratiwi	1212017032	September 13 2021	Monday, June 6 2022	9
55	Annisa Izmi Yolanda Pohan	1212017016	September 8 2021	August 2021	0

56	Eva Dwi Nuryanti	1212017047	September 8 2021	May 2022	6
Average Waiting Period					5.03

b. Suitability of Work Field with Field of Study

Based on the tracking results, the majority of FEB-UY graduates of the Accounting Study Program have worked in accordance with their field of study as shown in table 3.2. A total of 38 graduates or 69% get jobs that have a high level of suitability with the field of accounting studies, namely as accounting staff, tax staff, auditors, costing staff.

Table 3.2.
Distribution of Work Fields of Accounting Study Program Graduates for the First Time Working

Graduate Field First Time Employed	Total	%
Financial Accounting	30	54%
Taxation	6	11%
Management Accounting	1	2%
Audit	1	2%
Other than Profile (Marketing, Administration, Admin, Procurement, Customer Service and others)	18	32%
Total	56	100

CHAPTER IV

FORMULATION OF GRADUATE PROFILES AND GRADUATE LEARNING OUTCOMES

4.1 Graduate Competencies/Graduate Profile

To find out the profile of accounting study program graduates, a tracer study was conducted by the Study Program from the 2015 to 2017 batch of alumni. From the results of mapping the field of graduates who first worked as graduates, the study program formulated the Profile of Graduates of the Accounting Study Program, Faculty of Economics, YARSI University, namely:

Table 4.1
Graduate Profile

No.	Graduate Profession	Graduate Profile Description
1	Finance Accountant	An Accountant who masters Financial Accounting as a whole, which includes the basic framework for the presentation and preparation of financial statements; accounting policies and principles; accounting cycle; recognition, measurement, presentation and disclosure of financial statement elements; financial statement analysis by emphasizing manual and computer-based accounting handling in individual companies, corporations, branches, government and non-profit institutions, and can perform financial performance analysis, understand global accounting reporting practices comprehensively both financial and non-financial aspects so as to solve accounting problems in the company. Company.
2	Management Accountant (Management Accountant)	An Accountant who is able to master the concepts of cost calculation and control of cost objects/cost items both products and services, planning and budgeting to plan and control costs, activity-based management, measurement and control of unit/division/manager performance, and managerial decision-making based on cost information.
3	Tax Consultant	Tax Consultant is a person who calculates and reports, and supervises commercial and fiscal financial statements. As well as doing good corporate tax planning nationally and internationally
4	Junior Auditor	Junior Auditors are the ones who draft working papers and communicate with clients. They are also in charge of documenting audited issues, writing audit reports and following up on some outstanding audit issues and audit tasks. In addition, their duties include organized assessments by financial records,
5	Entrepreneur (Entrepreneur)	Entrepreneurs are people who are able to create, manage and run their own business or venture.

4.2 Graduate Learning Outcomes (GLO)

To be able to carry out the roles stated in the graduate profile, study program graduates must have the abilities as stated in the GLO formulation. The description of GLO is an important component in the series of preparation of the Higher Education Curriculum (KPT). GLO can be seen as the result of the overall learning process that has been taken by students during their studies in a particular study program. GLO include four elements, namely: attitudes, knowledge, general skills, and specific skills, as stated in SN-Dikti. In general, GLO can have various functions, including as:

- a. characterization, description, or specification of the study program;
- b. measure, reference, comparison of achievement of learning and education levels;
- c. the completeness of the description in the Certificate of Diploma Companion (SKPI); and
- d. component of curriculum and learning.

According to SN-Dikti, graduate GLO consist of elements of attitude, general skills, specific skills, and knowledge. The elements of attitude and general skills have been formulated in SN-Dikti as the minimum standards that must be possessed by each graduate according to the type and level of the education program. YARSI University added the GLO of its founder (i.e., Ruhul Islam) and rearranged the GLO of attitude and general skills.

The GLO of Accounting Study Program for General Attitudes and Skills refers to SN-Dikti, YARSI University and the accounting association, namely the Indonesian Institute of Accountants - Educator Accountant Compartment (IAI-KaPd). Furthermore, for specific knowledge and skills, it refers to the results set by the accounting study program association. The following are the S-1 Accounting Study Program GLO:

Table 4.2
GLO Attitude of Accounting Study Program

Code	Attitude
S1	Being a Smart Muslim: smart, professional, clever (fathonah)
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)
S3	Being a Reliable Muslim: responsible, strong, honest, righteous, and trustworthy (shiddiq and amanah)

Source: University Curriculum Handbook (2022) The details are as follows:

Table 4.2-a.

GLO Attitude of Accounting Study Program

		S1	S2	S3
Attitude Number	Attitude	Being a Smart Muslim: smart, professional, clever (fathonah)	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)
S01	Can contribute to improving the quality of life in society, nation, state, and the advancement of civilization based on Pancasila	X	x	x
S02	Can appreciate the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others	X	x	x
S03	Can act as a citizen who is proud and loves the country, has nationalism and a sense of responsibility to the nation and state.	X	x	x
S04	Upholding human values in carrying out duties based on religion, morals, and ethics		x	x
S05	Can work together and have social sensitivity and concern for society and the environment	X	x	
S06	Can apply 5S (Smile, Greet, Sala, Polite, and Santun) in various situations.		x	
S07	Pious to God Almighty and able to show a religious attitude	X	x	x
S08	Law-abiding and disciplined in life, society, and the state	X		x

S09	Demonstrate an attitude of responsibility for work in their field of expertise independently	X		x
S10	Internalizing academic values, norms, and ethics			x
S11	Internalizing the spirit of independence, struggle, and entrepreneurship	X		x
S12	Living his life as a pious and obedient Muslim without being bound by time and space.	X	x	x
Source: Yarsi University Curriculum Handbook				
	Attitude (SN Dikti)			
	Attitude (Yarsi)			
"x" sign	: means that it reflects condensed attitude SLOs			

Table 4.3
GLO of General Skills of Accounting Study Program

Code	General Skills
KU1	Able to show documented measurable performance in understanding and designing a solution of a problem. problems by using scientific principles based on the spirit of Islam
KU2	Able to maintain and develop a network of work with mentors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.
KU3	Able to use English in carrying out their profession

Source: University Curriculum Handbook (2022) The details are as follows

Table 4.3-a.
GLO Skills of S-1 Accounting Study Program

		KU1	KU2	KU3
KU	General Skills	Able show performance measurable that Documented in understanding and design solutions of a	Able maintain and develop work network by mentor, colleagues, peers	Able using English in run profession

		problems by using scientific principles based on the spirit of Islam	both inside and outside the institution by upholding the morals of a Muslim.	
KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that shows and applies humanities values in accordance with their field of expertise.	X		
KU2	Able to show independent, quality, and measurable performance	X		
KU3	Able to make decisions appropriately in the context of problem solving in their field of expertise, based on the results of analyzing information and data	X		
KU4	Able to be responsible for the achievement of group work results and to supervise and evaluate the completion of work assigned to workers under their responsibility.	X		
KU5	Able to carry out a self-evaluation process of the work group under his responsibility and able to manage learning independently.	X		
KU6	Able to study the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics and in order to produce solutions, ideas, designs or art criticism, compile scientific descriptions of the results of their studies in the form of a thesis or final project report, and upload them on the College website.	X		
KU7	Compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website.	X		

KU8	Able to document, store, secure, and retrieve data to ensure validity and prevent Muslims	X		
KU9	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.		x	x
KU10	Able to use English in carry out their profession	X	x	x
KU11	Able to read, write (quote), and study the Qur'an in line with their scientific fields	X	x	x
KU12	Able to memorize and understand Qur'an juz 30 as much as at least 17 surahs	X	x	x
KU13	Able to become an Imam in prayer	X	x	x
KU14	Able to provide khutbah for students on lecture for female students	X	x	x
KU15	Able to perform corpse care starting from taking care of, bathing, shrouding, and praying for the dead.	X	x	x
Source: Yarsi University Curriculum Handbook				
	General Skills (SN Dikti)			
	General Skills (Yarsi)			
"x" sign	: means it reflects condensed general skill SLOs			

Table 4.4**GLO of Special Skills for Accounting Study Program**

Code	Graduate Learning Outcomes (GLO)
Special Skills (KK)	
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on the entity's financial statements. commercial in accordance with auditing standards and applicable laws and regulations in the audit of financial statements
KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment reports and funding, compiling and analyzing management accounting reports
KK3	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 decision making. organizational decisions using the (System Development Life Cycle/SDLC) approach
KK4	Able to compile tax liability reports for both individual and corporate taxpayers by calculating and performing reconciliation taxation in accordance with the applicable tax legislation in Indonesia
KK5	Able to operate and utilize software in order to prepare report financial report,budget,administration taxation auditing, and research

Source: IAI-KaPd

Table 4.5**GLO Knowledge of Accounting Study Program**

Code	Graduate Learning Outcomes (GLO)
Knowledge (P)	
P1	Mastering theoretical concepts of economics in general
P2	Mastering general accounting concepts in theory and principles
P3	Mastering theoretical concepts in depth about audit planning, procedures, and reporting.
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values

Source: IAI-KaPd

The suitability between the profile of accounting study program graduates and graduate learning outcomes (specific skills and knowledge) is described in Table 4.6.

Table 4.6
Conformity of Graduate Learning Outcomes with the Profile of Graduates
of the Accounting Study Program

No.	Profile	Special Skills	Knowledge
1	Finance Accountant	<p data-bbox="464 667 951 969">KK2. Able to compile, analyze and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non- financial information, compile investment and funding reports, compile and analyze management accounting reports.</p> <p data-bbox="464 1014 951 1160">KK5. Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research.</p>	<p data-bbox="976 667 1311 779">P2. Mastering general accounting concepts in theory and principles.</p> <p data-bbox="976 824 1311 1048">P5. Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics.</p>
2	Management Accountant	<p data-bbox="464 1171 951 1462">KK1. Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in audits of financial statements.</p> <p data-bbox="464 1485 951 1653">KK5. Able to operate and utilize software in the context of preparing financial reports, budgets, auditing tax administration, and auditing research</p>	<p data-bbox="976 1171 1311 1395">P4. Mastering the concept of financial management and organizational management and mastering the decision-making principles.</p> <p data-bbox="976 1462 1311 1653">P6. Know Islamic Concepts and be able to integrate scientific knowledge and Islamic values.</p>
3	Tax Consultant	<p data-bbox="464 1664 951 1854">KK4. Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax legislation in Indonesia.</p> <p data-bbox="464 1933 951 2089">KK5. Able to operate and utilize software in the context of preparing financial reports, budgets, auditing tax administration, and research.</p>	<p data-bbox="976 1664 1311 1933">P5. Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics.</p> <p data-bbox="976 1977 1311 2157">P6. Know Islamic Concepts and be able to integrate between scientific knowledge and Islamic values.</p>

No.	Profile	Special Skills	Knowledge
4	Junior Auditor	<p>KK1. Able to prepare audit working papers through collecting and summarizing audit evidence on financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing financial statements.</p> <p>KK2. Able to compile, analyze and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze management accounting reports.</p> <p>KK5. Able to operate and utilize software in the context of preparing financial reports, budgets, auditing tax administration, and auditing research.</p>	<p>P2. Mastering general accounting concepts in theory and principles.</p> <p>P3. Mastering theoretical concepts in depth about audit planning, procedures, and reporting.</p> <p>P5. Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics.</p> <p>P6. Know Islamic Concepts and be able to integrate between scientific knowledge and Islamic values.</p>
5	Entrepreneur	<p>KK3. 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 by using the approach (System Development Life Cycle/SDLC).</p> <p>KK4. Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.</p>	<p>P2. Mastering general accounting concepts in theory and principles.</p> <p>P4. Mastering the concepts of financial management and organizational management and mastering the decision making principles.</p> <p>P5. Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics.</p> <p>P6. Know Islamic Concepts and be able to integrate between scientific and religious values Islam.</p>

4.3 Linkage of Study Materials with Learning Outcomes

The study materials determined to support the competence of graduates of the Accounting Study Program consist of 12 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. Economy (K7)
4. Finance (K8)
5. Information and Communication Technology (K9)
6. Quantitative Methods (K10)
7. Character Development (K11)
8. University Characteristic Science and Technology (K12)
 - a. Religion
 - b. Entrepreneurship

The relationship between study materials, courses and expected learning outcomes can be seen in the following table:

Table 4.7

Relationship between Study Materials, Courses, and Learning Outcomes

Study	Course Content	Expected Learning Outcomes
Accounting Finance (K1)	Basic Accounting	S1,S2,S3,KU1,KU2,KK2,KK5,P2,P5, P 6
	Basic Accounting Lab	
	Intermediate Financial Accounting 1	
	Intermediate Financial Accounting 2	
	Advanced Financial Accounting 1	
	Advanced Financial Accounting 2	
	Public Sector Accounting	
	Government Accounting	
	Islamic Accounting	
	Environmental and Social Accounting	
	Accounting Theory	
Analysis and Usage Financial Report		
Management Accounting (K2)	Cost Accounting	S1,S2,S3,KU1,KU2,KK1,KK5,P4,P5.
	Management Accounting	
	Advanced Management Accounting	
	Management Control System	
Auditing (K3)	Auditing 1	S1,S2,S3,KU1,KU2,KK1,KK2,KK5,P2 ,P 3,P5,P6.
	Auditing 2	
	Audit Practicum	
	Forensic Accounting and Auditing Investigation	
	Internal Audit	
	Taxation 1	S1,S2,S3,KU1,KU2,KK4,KK5,PP5,PP6.

Taxation (K4)		
	Taxation 2	
	Tax Accounting	
	Tax Management	
	International Taxation	
Accounting Information System (K5)	Management Information System	S1,S2,S3,KU1,KU2,KU3,KK2,KK3,KK5,P2,P5,P6.
	Accounting Information System	
	Data Analysis	
Organization and Business (K6)	Introduction to Management and Business	S1,S2,S3,KU2,KU3,P1,P4,P5,P6
	Business Law	
	Business Communication	
	Operational Management	
Economy (K7)	Introduction to Economics	S1,S2,S3,KU1,P1,P6
	Economic Theory	
	Islamic Economics	
Finance (K8)	Financial Management	S1,S3,KU2,P4,P6
	Capital Markets and Investment	
Information & Communication Technology (K9)	Indonesia Language	S1,S2,S3,KU3,P6
	English	
	Digital Business	
	Accounting Computers	
Quantitative Methods (K10)	Business Math	S1,S2,S3,KU1,KK5,P6
	Business Statistics 1	
	Business Statistics 2	
	Research Methodology	
Character Development (K11)	Citizenship	S1,S2,S3,KU2,P5,P6.
	Pancasila	
	Business and Professional Ethics	
Characteristics Higher Education (K12)	Religion	S1,S2,S3,KU1,KU2,P6

4.4 Curriculum Structure

VIII	Thesis										
	4										4
VII	Practice of Islamic Religion	Internship	KKN								
	1	2	3								6
VI	Qur'anic Verses and Economic Hadiths	Capital Markets and Investment	Elective subject*	Management Control System	Accounting Theory	Government Accounting II	GCG and Risk Management	Internal Audit	Islamic Economics		
	1	3	3	3	3	3	3	3	2		24
V	Aqidah and Akhlak	Analysis and Use of Financial Statements	Tax Management	Digital Business	Continuous reporting and integration	Public Sector Accounting	Accounting Computers	Audit Practice	Elective subject*		
	1	3	3	2	3	3	2	3	3		23
IV	Shirah Nabawiyah and Islamic Thought	Business and Professional Ethics	Tax Accounting		Advanced Financial Accounting	Management Accounting	Research Methodology	Auditing II	Islamic Accounting		
	1	3	3		3	3	3	3	3		22
III	Fiqh Muamalah	Citizenship	Taxation II	Accounting Information System	Intermediate Financial Accounting II	Cost Accounting	Business and data analysis	Auditing I	Business Law		
	1	2	3	3	3	3	3	3	2		23
II	Fiqh of Worship	Entrepreneurship	Taxation I	Management Information System	Intermediate Financial Accounting I		Business Statistics	Economic Theory	Financial Management		
	1	2	3	3	3		3	3	3		21
I	Islamic Education	English Language	Pancasila	Language Indonesia	Basic Accounting I	Basic Accounting Lab	Business Math	Economics	Introduction to Management and Business		
	2	2	2	2	3	3	2	2	3		21
TOTAL SKS											144

General Course (MKU)

Subjects/Scientific Blocks (MKK)

Course/Block Social Life (MBB)

4.5 Distribution and Course Codes Per Semester

Table 4.8
Course Distribution

SEMESTER I				
NO	CODE	COURSE	SKS	PREREQU ISITE COURSES
1	MKU122101_22	Islamic Religious Education (MKU)	2	
2	MKU122102_22	English (MKU)	2	
3	MKU122103_22	Indonesian Language (MKU)	2	
4	MKU122104_22	Pancasila (MKU)	2	
5	MKK122101_22	Basic Accounting	3	
6	MKK122102_22	Lab. Basic Accounting	3	
7	MKK122103_22	Introduction to Management and Business	2	
8	MKK122104_22	Introduction to Economics	2	
9	MKK122105_22	Business Math	3	
		Total credits	21	
SEMESTER II				
NO	CODE	COURSE	SKS	PREREQU ISITE COURSES
1	MKU122201_22	Fiqh Ibadah (MKU)	1	
2	MKU122206_22	Entrepreneurship (MKU)	2	
3	MKK122201_22	Intermediate Financial Accounting I (AKM I)	3	Basic Accounting
4	MKK122202_22	Taxation I	3	
5	MKK122203_22	Management Information System	3	
6	MKK122204_22	Economic Theory	3	
7	MKK122205_22	Financial Management	3	
8	MKK122206_22	Business Statistics	3	
		Total credits	21	
SEMESTER III				
NO	CODE	COURSE	SKS	PREREQU ISITE COURSES
1	MKU122301_22	Fiqh Muamalah (MKU)	1	
2	MKU122305_22	Citizenship (MKU)	2	
3	MKK122301_22	Intermediate Financial Accounting II (AKM II)	3	AKM I
4	MKK122302_22	Cost Accounting	3	
5	MKK122303_22	Auditing I	3	Intermediate Financial Accounting I
6	MKK122304_22	Taxation II	3	Taxation I

7	MKK122305_22	Accounting Information System	3	
8	MKK122306_22	Business Law	2	
9	MKK122307_22	Business and Data Analytics	3	Business Statistics
		Total credits	23	
SEMSTER IV				
NO	CODE	COURSE	SKS	PREREQU ISITE COURSES
1	MKU122401_22	Shirah Nabawiyah and Thought Islam (MKU)	1	
2	MKK122401_22	Advanced Financial Accounting (AKL)	3	Intermediate Financial Accounting II
3	MKK122402_22	Islamic Accounting	3	
4	MKK122403_22	Management Accounting	3	Cost Accounting
5	MKK122404_22	Auditing II	3	Auditing I
6	MKK122405_22	Tax Accounting	3	Taxation II
7	MKK1224106_22	Research Methodology	3	Business and Data Analytics
8	MKK-122407_22	Business and Professional Ethics	3	
		Total credits	22	
SEMESTER V				
NO	CODE	COURSE	SKS	PREREQU ISITE COURSES
1	MKU122501_22	Aqidah and Akhlak	1	
2	MKK122501_22	Sustainability Reporting and Integration	3	Advanced Financial Accounting (AKL)
3	MKK122502_22 (MKKM122501_22)*	Public Sector Accounting	3	
4	MKK122503_22	Analysis & Use of Financial Statements	3	
5	MKK122504_22 (MKKM1220502_22)*	Audit Practicum	3	Auditing II
6	MKK122505_22 (MKKM1220503_22)*	<i>Tax Management</i>	3	Taxation II
7	MKK122506_22 (MKKM1220504_22)*	Accounting Computers	2	
8	MKK122507_22 (MKKM1220505_22)*	Digital Business	2	

		Total credits	20	
		Elective Courses (Choose 1 Course)**		
	MKK122508_22 (MKKM122506_22)*	<i>Accounting Special Topics</i>	3	
	MKK122509_22 (MKKM122507_22)*	<i>Advanced Management Accounting</i>	3	
	MKK122510_22 (MKKM122508_22)*	<i>Information System Audit</i>	3	
	MKK122511_22 (MKKM122509_22)*	<i>System Analysis and Design</i>	3	
	MKK122512_22/ MKKM122510_22*	<i>Business Feasibility Study</i>	3	
SEMESTER VI				
NO	CODE	COURSE	SKS	PREREQUISITE COURSES
1	MKU122601_22	Quranic Verses and Economic Hadith	1	
2	MKK122602_22 (MKKM122601_22)*	Government Accounting	3	Public Sector Accounting
3	MKK122603_22	Accounting Theory	3	
4	MKK122604_22 (MKKM122602_22)*	Management Control System	3	
5	MKK-122605_22 (MKKM122603_22)*	Internal Audit	3	
6	MKK122606_22	GCG and Risk Management	3	
7	MKK122607_22	Islamic Economics	2	
8	MKK-122608_22	Capital Markets and Investment	3	Financial Management
		Total credits	21	
		Elective Courses (Choose 1 Course)**		
	MKK122609_22 (MKKM122604_22)*	<i>Environmental and Social Accounting</i>	3	
	MKK122610_22 (MKKM122605_22)*	<i>Forensic Accounting and Investigative Auditing</i>	3	
	MKK122611_22 (MKKM122606_22)*	<i>International Taxation</i>	3	

	MKK122612_22 (MKKM122607_22)*	<i>Operational Management</i>	3	
SEMESTER VII				
NO	CODE	COURSE	SKS	PREREQUISITE COURSES
1	MKB122701_22 (MKKM122701_22)*	Social Community Empowerment (KKN)	3	
2	MKK122701_22 (MKKM122702_22)*	Internship	2	
3	MKU-122701_22	Practicum of Islamic Religion	1	
		Total credits	6	
SEMESTER VIII				
NO	CODE	COURSE	SKS	PREREQUISITE COURSES
1	MKK122801_22	Final Project (Thesis/Internship/Publication/Entrepreneurship Project)	4	
		Total credits	4	

*MKM Activity Conversion Course

** Elective Courses

Table 4-9a.

Matrix of GLO with Semester II Course

		SEMESTER I								
GRADUATE LEARNING OUTCOMES		Islamic Religion Education	English Language	Indonesian Language	Pancasila	Basic Accounting	Lab. Basic Accounting	Introduction to Management & Business	Introduction to Economics	Business Math
ATTITUDE										
S1	Being a Smart Muslim: smart, professional, clever (fathonah)			V		V		V		V
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)			V				V		V
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)			V		V		V		V
GENERAL SKILLS										
KU1	Able to show documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam.			V		V		V		V

KU2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.			V				V		
KU3	Able to use English in carrying out their profession			V				V		
SPECIALIZED SKILLS										
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing financial statements.									
KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze management accounting reports.					V		V		
KK3	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 the system development cycle approach. (System Development Life Cycle/SDLC)									V

KK4	Able to compile tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with legislation. taxation applicable in Indonesia								
KK5	Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research.								
KNOWLEDGE									
P1	Mastering theoretical concepts of economics in general						V		V
P2	Mastering general accounting concepts in theory and principles								
P3	Mastering theoretical concepts in depth about planning, procedures, and audit reporting.				V		V		
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.						V		
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics								
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values								

Table 4-9b.

Matrix of GLO with Semester II Course

		SEMESTER II							
GRADUATE LEARNING OUTCOMES		Fiqh Ibadah	Entrepreneurship	AKM 1	Taxation I	Management Information System	Economic Theory	Financial Management	Business Statistics I
ATTITUDE									

S1	Being a Smart Muslim: smart, professional, clever (fathonah)		V	V	V		V	V	
S2	Being a Compassionate Muslim: conveying, having good character, being grateful, forgiving, patient, polite, and wise (tabligh)			V	V			V	
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and trust)		V	V	V		V	V	
GENERAL SKILLS									
KU1	Able to show documented measurable performance in understanding and designing a solution to a problem using scientific principles based on the spirit of Islam		V	V	V		V	V	
KU2	Able to maintain and develop a network of work with supervisors, colleagues, peers both inside and outside the institution by upholding the values of the institution. morals of a Muslim				V			V	
KU3	Able to use English in carrying out profession				V			V	
SPECIALIZED SKILLS									

KK1	Able to compile audit work papers through collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing reports. finance								
KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze accounting reports. management			V					
KK3	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 the system Development Life Cycle Approach. Cycle/SDLC)			V					

KK4	Able to compile tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with tax laws and regulations. applicable in Indonesia				V			V	
KK5	Able to operate and utilize software in order to prepare financial reports, budgets, tax administration. auditing, and research								
KNOWLEDGE									
P1	Mastering theoretical concepts of economics in general								
P2	Mastering general accounting concepts in theory and principle			V				V	
P3	Mastering theoretical concepts in depth about planning, procedures, and audit reporting.								
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making Decision.				V		V		
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and taxation. business and professional ethics		V		V		V		

P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values								
----	--	--	--	--	--	--	--	--	--

Table 4-9c.

Matrix of GLO with Semester III Course

		SEMESTER 111								
LEARNING OUTCOMES GRADUATES		Fiqh Muamalah	Business Statistics II	Cost Accounting	AKM II	Business Law	Taxation II	Accounting System Information	Auditing I	Citizenship
ATTITUDE										
S1	Being a Smart Muslim: smart, professional, clever (fathonah)	V	V	V	V			V	V	V
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)	V	V	V				V	V	V
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)	V	V	V	V			V	V	V
GENERAL SKILLS										
KU1	Able to show documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam.		V	V	V			V	V	V
KU2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.	V		V	V			V		
KU3	Able to use English in carrying out their profession	V		V	V			V		
SPECIALIZED SKILLS										
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in audits of financial statements.								V	
KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze management accounting reports.			V	V					

KK3	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 the system development life cycle (SDLC) approach.		V					V		
KK4	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.									
KK5	Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research.				V					
KNOWLEDGE										
P1	Mastering theoretical concepts of economics in general									
P2	Mastering general accounting concepts in theory and principles			V	V					
P3	Mastering theoretical concepts in In-depth knowledge of audit planning, procedures, and reporting.									
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.		V		V			V	V	
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics.		V		V					
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values	V								

Table 4-9d.

Matrix of GLO with Semester IV Course

		SEMESTER IV							
	GRADUATE LEARNING OUTCOMES	Shirah Nabawiyah and Thought Islam	Islamic Accounting	Business and Professional Ethics	Research Methodology	AKL I	Management Accounting	Auditing II	Tax Accounting
	ATTITUDE								
S1	Being a Smart Muslim: smart, professional, clever (fathonah)		V	V			V		V
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)			V			V		V
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)		V	V			V		V
	GENERAL SKILLS								
KU1	Able to show documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam.			V			V		V
KU2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding morals a Muslim						V		
KU3	Able to use English in carrying out their profession						V		
	SPECIALIZED SKILLS								
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing financial statements.								

KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and interpret financial statements. analyze management accounting reports		V				V		
KK3	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 the system development life cycle (SDLC) approach.								
KK4	Able to compile tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax legislation in Indonesia. Indonesia		V						V
KK5	Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research.								V
KNOWLEDGE									
P1	Mastering theoretical concepts economy in general								
P2	Mastering general accounting concepts in theory and principles						V		V
P3	Mastering theoretical concepts in depth about planning, procedures, and audit reporting.								
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.			V					
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and taxation.			V					V

	business and professional ethics											
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values											V

Table 4-9e.

Matrix of GLO with Semester V Course

		SEMESTER V										
	GRADUATE LEARNING OUTCOMES	Aqidah and Akhlak	Public Sector Accounting	AKL II	Report Analysis & Usage Finance	Audit Practicum	Digital Business	Tax Management	Accounting Computers	Subsequent Accumulation	Business Communication	Data Analysis
	ATTITUDE											
S1	Being a Smart Muslim: smart, professional, clever (fathonah)		V									
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)		V									
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)		V									
	GENERAL SKILLS											
KU1	Able to show documented measurable performance in understanding and designing solutions to problems using scientific principles. based on the spirit of Islam		V									
KU2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.											

KU 3	Able to use English in carrying out their profession											
SPECIALIZED SKILLS												
KK 1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing financial statements.											
KK 2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, c o m p i l e reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze management accounting reports.		V									
KK 3	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 the system development life cycle (SDLC) approach.											
KK 4	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.											
KK 5	Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research											

	KNOWLEDGE											
P1	Mastering theoretical concepts of economics in general											
P2	Mastering general accounting concepts in theory and principles		V									
P3	Mastering in-depth theoretical concepts about planning, procedures, and reporting audit.											
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.											
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics		V									
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values											

Table 4-9f.

Matrix of GLO with Semester VI Course

		SEMESTER VI										
	GRADUATE LEARNING OUTCOMES	Qur'anic verses and Had	Accounting Theory	Operational Management	Management System	Government Accountancy	Internal Audit	Capital Markets and Investing	Islamic Economics/Introduction to Islamic Economics	International Trade	Lingkuungan Accountancy and	Forensik and Audit
		ist Ekonomi									Social	Investigation
ATTITUDE												
S1	Being a Smart Muslim: smart, professional, clever (fathonah)		V			V	V	V	V			
S2	To be a Compassionate Muslim: to convey, have good morals, be grateful, forgive, be patient, polite, and have a good attitude. wise (tabligh)					V	V		V			
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and trust)		V			V	V	V	V			
GENERAL SKILLS												
KU 1	Able to show measurable performance that is documented in understanding and designing a solution to a problem using scientific principles					V	V	V	V			

	that are based on the spirit of Islam											
KU 2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside their institutions by upholding morals a Muslim						V					
KU 3	Able to use English in carry out their profession						V					
	SPECIAL SKILLS											
KK 1	Able to compile audit work papers through collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with auditing standards and applicable laws and regulations in auditing reports. finance							V				
KK 2	Able to prepare, analyze, and interpret financial statements of individual and consolidated entities, compiled		V			V	V	V				
	analyzing reports on financial and non-financial information, preparing											

	investment and financing reports, preparing and analyzing accounting reports. management											
KK 3	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 the system development cycle approach. Life Cycle/SDLC)											
KK 4	Able to compile tax liability reports for both individual and corporate taxpayers by calculating and performing reconciliation taxation in accordance		V									
	tax laws applicable in Indonesia											

KK 5	Able to operate and utilize software in order to prepare financial reports, budgets, tax administration, auditing, and research											
	KNOWLEDGE											
P1	Mastering theoretical concepts of economics in general								V			
P2	Mastering general accounting concepts in theory and principles					V	V	V				
P3	Mastering theoretical concepts in depth about planning, procedures, and audit reporting.							V				
P4	Mastering the concepts of financial management and organizational management and mastering the principles of financial management. decision-making.											
P5	Mastering factual knowledge of policies and regulations relevant to the field of Accounting.					V		V				

	taxation, as well as business and professional ethics											
P6	Knowing Islamic Concepts and can integrate scientific and religious values. Islam								V			

Table 4-9g.

Matrix of GLO with Semester VII and VIII Course

	GRADUATE LEARNING OUTCOMES	SEMESTER VII			SEMESTER VIII
		KKN	Internship	Practicum of Islamic Religion	Thesis
	ATTITUDE				
S1	Being a Smart Muslim: smart, professional, clever (fathonah)				
S2	Being a Compassionate Muslim: conveying, good character, gratitude, forgiveness, patience, courtesy, and wisdom (tabligh)				
S3	Being a Reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)				
	GENERAL SKILLS				
KU1	Able to show documented measurable performance in understanding and designing solutions to problems using scientific principles based on the spirit of Islam.				
KU2	Able to maintain and develop work networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.				
KU3	Able to use English in carrying out their profession				
	SPECIALIZED SKILLS				

KK1	Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in audits of financial statements.				
KK2	Able to compile, analyze, and interpret financial statements of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and funding reports, compile and analyze management accounting reports.				
KK3	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 the system development life cycle (SDLC) approach.				
KK4	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.				
KK5	Able to operate and utilize software in order to prepare financial reports, budgets, auditing tax administration, and research.				
KNOWLEDGE					
P1	Mastering theoretical concepts of economics in general				
P2	Mastering general accounting concepts in theory and principles				
P3	Mastering theoretical concepts in depth on audit planning, procedures, and reporting.				
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.				
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, as well as business and professional ethics				
P6	Knowing Islamic Concepts and being able to integrate scientific knowledge and Islamic values				

4.6 Learning Evaluation

Assessments and Exams

Learning processes and outcomes using assessment principles:

1. Educational principle: which is an assessment that motivates students to improve planning and learning methods; and achieve graduate learning outcomes.
2. Authentic principle: which is an assessment that is oriented towards the continuous learning process and learning outcomes that reflect the ability of students during the learning process.
3. Objective principle: which is an assessment based on standards agreed between lecturers and students and free from the influence of the subjectivity of the assessor and the assessed.
4. Accountable principle: this is an assessment that is carried out in accordance with clear procedures and criteria, agreed upon at the beginning of the course, and understood by students.
5. Transparent principle: an assessment whose procedures and results can be accessed by all stakeholders.

Realm	Value Portion	Percentage
Knowledge Measured by: -UTS -UAS	30% of the total score/exam (total score = 100)	60%
Skills measured by: - Assignments for 1 semester (independent assignments and assignments group)	- 40% independent assignment - Group Assignment 60%	25%
Attitude: Accumulated observation of mhs attitude for 16 weeks based on table recap attitude observation	Attitude score: 100 Score less due to violation = x (100-X) X 25%	15%

The implementation of assessment consists of assessment techniques and instruments. Attitude assessment is carried out using observation and participation techniques. The instrument used is the rubric in table 4.10.

Table 4.10

Attitude Assessment Rubric

Attitude Component	Points	Attitude Description	Score	Frequency	Total Score
Initial Score					100
	1.a.	Students indicated to have committed plagiarism partly in the making of the task	(-10)		
Honesty	1.b.	Students indicated to have committed plagiarism total in the making of the task	(-20)		
	1.c.	Students work together in working on quiz/exam	(-10)		
	1.d.	Students prepare cheats for the exam	(-10)		
	Discipline	2.a.	Students arrive late to the class lectures (more than the 15-minute tolerance)	(-2)	
2.b.		Students took attendance / were signed in by Other people	(-5)		
Responsibility	3	Students are late in submitting assignments	(-5)		
Cooperation	4	Students are unable to cooperate in group (working alone or not contributing to the group task)	(-5)		
Good Manners	5.a.	Students behave disrespectfully towards lecturer or classmates	(-5)		
	5.b.	Students are noisy in class	(-2)		
	5.c.	Students speak rudely or foully	(-5)		
	5.d.	Students commit physical violence against Other people	(-15)		
	5.e.	Students dress neatly (no t-shirts) T-shirts/ripped pants/dong hair)	(-5)		
Final Score					

Assessment of skill achievements in the form of tasks is carried out with performance assessment techniques and oral tests using a holistic rubric. The rubric for skills assessment can be seen in the table 4.11.

Table 4.11

Holistic Assessment Rubric

Grade	Score	Assessment Criteria
Very Less	<40	Assignments are presented unsystematically, not according to format, <25% discussion answers the problem
Less	40-54	Assignments are not systematically presented, made according to format, 25-50% discussion answers the problem
Simply	55-69	Tasks presented systematic, created according to format, 20-50% of the discussion answers the problem
Good	70-84	Tasks are presented systematically, made according to format, 51- 75% discussion answers the problem
Very good	85-100	Tasks presented in a systematic, created according to format, the discussion has answered the problem

Knowledge assessment is carried out using written test assessment techniques. In this case, it is carried out in the form of a midterm exam and an end-of-semester exam. The exam is in the form of a written test with multiple choice questions and essays/cases. Each question has a weighted value.

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

1. Implementation of praise in accordance with the schedule and place set by the Faculty Secretariat.
2. If necessary, the Faculty Secretariat can make changes to the exam schedule and venue with the permission of the relevant KPS.
3. Misreading the exam schedule or venue cannot be used as an excuse to request a special/substitute exam.
4. Students whose exams conflict with other courses must report to the Faculty Secretariat for the determination of a follow-up exam schedule.

Learning Outcome Evaluation System and Study

Time Limit Assessment System

The scoring system is carried out using the Benchmark Assessment system (PAP) where the letters A, A-, AB, B+, B, B-, BC, C+, C, C-, CD, D+, D and E are expressed based on the conversion in Table 4.12.

Table 4.12

Accounting Study Program Assessment System

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

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

Achievement Index

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

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

where N_i is the grade conversion of the i -th course and K_i is the number of credits of the i -th course. Summation is done over all assessed courses. If there is a T course, then the 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.

Graduation

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

Final Assessment of Study Program

The predicate of graduation is an academic award for the achievements obtained by a student while attending lectures in the accounting study program of the faculty of economics contained in the table 4.13.

Table 4.13. Graduation Predicate of Accounting Study Program

Graduation Predicate		GPA	Terms
1.	Cum Laude	3,51 - 4,00	Study period 3.5 years and maximum 4 years and minimum B-value
2.	Very Satisfactory	3,01 - 3,50	No D value.
3.	Satisfactory	2,76 - 3,00	No D value.

Academic Degree

- On the diploma, it is stated: Academic degree and professional designation of graduates, name of faculty, study program and graduation date in full.
- The issuance of diplomas is adjusted to the graduation date.
- The academic degree of graduates of the Faculty of Economics, YARSI University is Bachelor of Accounting or S.Ak.

CHAPTER V

IMPLEMENTATION OF OBE-BASED CURRICULUM

5.1 Form of Learning Activity (BKP)

Merdeka Belajar Kampus Merdeka (MBKM) is a policy of the Minister of Education and Culture, which encourages students to master various sciences that are useful for entering the world of work. MBKM at YARSI University gives undergraduate students (other than medicine and dentistry study programs) the right/choice to study outside the study program for a maximum of three semesters. Independent Campus activities provide challenges and opportunities for students to develop creativity, capacity, personality, and student needs, as well as develop independence in seeking and finding knowledge through the realities and dynamics of the field, such as ability requirements, real problems, social interactions, collaboration, self-management, performance demands, targets and achievements so that students are expected to be able to face social, cultural, world of work changes and rapid technological advances (Kemendikbud, 2020).

This policy is in accordance with Permendikbud Number 3 of 2020 concerning National Higher Education Standards on Learning Process Standards, specifically in articles 15 to 18. Article 18 explains that the fulfillment of the period and learning load for students of undergraduate programs or applied undergraduate programs can be carried out by: a. Following the entire learning process in the study program at the College according to the period and learning load b. Following the learning process in the study program to fulfill part of the period and learning load and the rest following the learning process outside the study program.

The form of learning outside the study program in question is a learning process consisting of:

1. **Learning in other study programs at the same university**, forms of learning that students can take to add competence and support the fulfillment of learning outcomes both those already contained in the study program curriculum structure and curriculum development to enrich GLO, which can take the form of elective courses.
2. **Learning in the same study program at different universities**
Forms of learning that can be taken by students in the same study program outside YARSI University, to enrich experience and scientific context in an effort to optimize GLO.
3. **Learning in different study programs at different universities**
Forms of learning that students can take in different study programs and universities to support the fulfillment of learning outcomes both those already contained in the study program curriculum structure, as well as curriculum development to enrich GLO.
4. **Learning at non-Higher Education institutions The form of activities at non-Higher Education institutions that can be carried out can be:**
 - a. internship/work practice,
 - b. teaching assistance in education units,

- c. research/research,
- d. humanitarian projects,
- e. entrepreneurial activities,
- f. independent studies/projects, and
- g. building villages/Thematic Real Work Lecture (Kemdikbud, 2020).

In general, activities that can be carried out outside the study program/MBKM are as shown in image 5.1.



Image 5.1 Learning Activity Form (BKP) MBKM

Each study program at YARSI University is given the authority to determine the form of MBKM learning activities that will be carried out. This is adjusted to the conditions, capabilities and readiness of each study program. Making MoU or Cooperation Agreement Letter (SPK) between study programs and partners, will be facilitated by the University.

5.2 Implementation of Learning Activity Form (BKP)

BKP MBKM within the accounting study program is carried out starting in semester 5. For students who take BKP MBKM in semester 5, but there are still core accounting competency courses, then the course can be taken in the evening class or in the next odd semester (semester 7). With special consideration, the study program can allow students under semester 5 to take part in MBKM activities. Some things that must be well prepared by the study program, Academic Advisor (PA) lecturers, students and partners so that learning activities outside the study program can be carried out optimally are described in the following subchapters:

1. Study Program Duties

- a. Develop or adapt the curriculum to the independent campus implementation model;
- b. Together with the Faculty, determine the BKP MBKM that can be followed by students

- and its requirements, find partners and prepare MoU or SPK documents with partners;
- c. Seeking suitable partners to be the vehicle for BKP MBKM;
 - d. Appoint lecturers as PIC for each BKP MBKM;
 - e. Determine Academic Advisor (PA) lecturers by considering educational requirements, expertise and abilities;
 - f. Assign Field Supervisors (DPL) to carry out the task of assisting and assessing student activities outside the study program;
 - g. Managing the administration of student activities outside the study program is an integral part of the University Academic Information System;
 - h. Determining courses that can be taken by students outside the study program both inside and outside YARSI University;
 - i. Equalize/convert each BKP MBKM, following the rules set by the University;
 - j. Facilitate if there are mandatory courses that have not been completed by students, following the rules set by the University;
 - k. Develop standards, manuals and procedures for quality assurance of MBKM implementation at the Study Program level;
 - l. Socializing standards, manuals and quality assurance procedures to Academic Supervisors, Field Supervisors and MBKM participants.

2. Student Assignment

- a. Plan with the PA lecturer regarding the MBKM BKP that will be taken;
- b. Register according to the BKP to be taken, by filling out KRS at the beginning of the semester;
- c. Complete the requirements according to the BKP MBKM to be taken, including selection activities if any (usually for BKP MBKM organized by Kemenristek Dikti);
- d. Students are obliged to continue to make payments for Education Contributions and Education Implementation Fees while participating in Merdeka Campus Learning activities in accordance with applicable regulations.
- e. Follow the BKP MBKM taken, in accordance with the established academic guidelines and other provisions set by the Ministry of Research, Technology and Higher Education (for students who follow the BKP MBKM Kemristek Dikti).

3. Duties of Academic Advisor (PA)

- a. Provide direction and guidance regarding the MBKM BKP that will be taken by students;
- b. Equalize MBKM activities that have been carried out by students both inside and outside the University and submit to the Faculty Leader.

4. Duties of Field Supervisor (DPL)
 - a. Provide direction and guidance to students in implementing BKP MBKM;
 - b. Make an activity log book with mentors from partners to evaluate students' MBKM activities;
 - c. Provide a joint assessment with the supervisor from the Partner based on the results of the evaluation of student MBKM activities;
 - d. Submit the assessment results to the Faculty Leader in the form of a final activity report and assessment form.
5. Partner Duties
 - a. Create MoU or SPK documents with universities/faculties/products;
 - b. Implement BKP MBKM in accordance with the provisions in the cooperation document (MoU/SPK);
 - c. Appoint supervisors to assist students in the MBKM BKP.

5.3 Retrieval Prerequisites

Students who will take activities outside the study program must fulfill the prerequisites that have been set, namely:

1. Active students registered with PD Dikti;
2. Have met the administrative and financial requirements at the Faculty level; and
3. Have completed at least 75 credits in semester 4 (students who are able to complete more than 75 credits in semester 4, will have the opportunity to complete the undergraduate stage of education in 7 semesters)
4. Students are given the opportunity to take MBKM activities for a maximum of 3 semesters and starting in semester 5. The 3 semester opportunity includes:
 - a. 1 semester to take BKP across study programs in the same university, the same study program in different universities or different study programs in different universities;
 - b. 2 semesters to take BKP at a non-university institution.

During MBKM activities, students are allowed to start compiling and discussing thesis proposals with thesis supervisors if they have completed 100 credits before participating in this MBKM activity;

5. Students enrolled in the current semester;
6. Get approval from the PA lecturer to take MBKM activities.

If taking BKP MBKM for 3 semesters causes students to extend their study period, the PA lecturer can advise students not to take BKP MBKM for 3 semesters;

7. Choose MBKM activities that have been determined by the study program.

If students are interested in taking MBKM activities that are not provided by the study program, then students are required to submit an activity proposal; whether or not the activity proposal is approved is entirely up to the study program.

5.4 Mechanism for Taking the Form of Learning Activities (BKP)

The mechanism for taking MBKM activities will vary depending on the BKP MBKM chosen by the student. The following is an explanation for each of the existing BKP variations (Ministry of Education and Culture, 2020).

1. Student Exchange

This student exchange activity has a purpose:

- 1) Studying across campuses, living together with families on the destination campus, students' insights into diversity will be further developed, the brotherhood across cultures and ethnicities will be stronger.
- 2) Building student friendships between regions, ethnicities, cultures, and religions, thus increasing the spirit of national unity.
- 3) Organizing the transfer of knowledge to cover educational disparities both among domestic universities, as well as the conditions of domestic higher education with foreign countries.

There are 3 BKPs that can be carried out within the framework of student exchanges, these BKPs can be carried out face-to-face (offline), online (online) or blended. The student exchange programs that can be carried out are:

1. **Student exchange between study programs at the same university** is a form of learning that can be taken by students to support the fulfillment of learning outcomes both those already contained in the study program curriculum structure and curriculum development to enrich graduate learning outcomes which can take the form of elective courses.
2. **Student exchange in the same study program at different universities** is a form of learning that students can take to enrich the experience and scientific context gained at other universities that have distinctiveness or a vehicle to support learning to optimize GLOs.
3. **Student exchange between study programs at different universities** is a form of learning that can be taken by students at different universities to support the fulfillment of learning outcomes that are already contained in the study program curriculum structure, as well as curriculum development to enrich graduate learning outcomes. The implementation mechanism for this BKP is:

- a. Study program - University
 - 1) Make agreements with partner universities, including the learning process, semester credit recognition and assessment, and financing schemes (for BKP 2 and 3);
 - 2) Cooperation can be bilateral, consortium (study program association), cluster (based on accreditation), or zoning (based on region) (for BKP 2 and 3);
 - 3) Provide and offer courses and determine the number of credits of courses that can be taken by students of other study programs in the same university or students of the same/different study programs in different universities;
 - 4) Determine the quota of students who can take this BKP;
 - 5) Report this activity to the Higher Education Database (PDPT).
- b. Student
 - 1) Obtain approval from the PA lecturer;
 - 2) Perform KRS filling;
 - 3) Participate in this activity program in accordance with the provisions of the academic guidelines of the University or other universities (for BKP 2 and 3);
 - 4) Registered as a course participant in the same or different study programs at other universities (for BKP 2 and 3).

2. Internship

BKP internship/work practice which is conducted for 1-2 semesters aims among others:

- 1) For students:
 - a) Provide sufficient experience and experiential learning in the workplace.
 - b) Students will get hard skills (skills, complex problem solving, analytical skills, etc.), as well as soft skills (professional/work ethics, communication, cooperation, etc.).
- 2) For partners:

Acquire talent that, if suitable, can be directly recruited, thus reducing recruitment and initial training/induction costs.

Through this activity, industry problems will flow into higher education institutions so as to update teaching and learning materials for lecturers and research topics in higher education institutions will be more relevant. The implementation mechanism for this BKP is:

- a. Study program - University:
 1. Make an agreement in the form of a cooperation document (MoU / SK) with

partners include the learning process, semester credit recognition and assessment;

2. Develop an internship program with partners, both activities during the internship program, competencies that will be obtained by students, as well as the rights and obligations of both parties during the internship process;
3. Assign a supervisor who will guide students during the internship and if possible, the supervisor will visit the internship site for monitoring and evaluation.
4. Reporting this activity to the Higher Education Database (PDPT)

b. Internship Partner:

1. Together with the university, develop and agree on the internship program that will be offered to students;
2. Ensure a quality internship process in accordance with the cooperation document (MoU/SPK);
3. Provide supervisors/mentors/coaches who accompany students/student groups during the internship;
4. Provide rights and guarantees in accordance with laws and regulations (health insurance, work safety, internship honorarium, intern rights).

c. Student:

1. Get approval from PA lecturer and get an internship supervisor;
2. Perform KRS filling;
3. Register and take part in internship selection according to the provisions of the internship place (for students who take part in internship activities from Kemenristekdikti);
4. Carry out internship activities according to the direction of the supervisor and internship supervisor;
5. Fill in the logbook according to the activities performed;
6. Compile an activity report and submit the report (written / presentation) to the supervisor and supervisor.

d. Supervisor & lecturer

1. Supervisors provide debriefing for students before leaving for internships;
2. Supervisors together with supervisors compile a logbook to record student activities during the internship process;
3. Supervisors provide direction and tasks for students during the internship process and supervisors mentor and guide students during the internship process;
4. The supervisor together with the supervisor conducts an evaluation/assessment.

3. Teaching Assistance in Education Units Learning activities in the form of teaching assistance are carried out by students in education units such as elementary, middle and high schools

The school where the teaching practice takes place can be in an urban location or in a remote area. The objectives of the BKP teaching assistance in education units include:

- a) Providing opportunities for students who have an interest in education to participate in teaching and deepening their knowledge by becoming a teacher in an educational unit.
- b) Helping to improve equitable distribution of education quality, as well as the relevance of primary and secondary education to higher education and the times.

The mechanism of this BKP is:

a. Study program - University:

1. Prepare cooperation documents (MoU/SPK) with partner education units (certain conditions), permission from the education office, and develop programs with local education units;
2. Provide opportunities for students to teach in formal and non-formal education units;
3. Data on education units can be obtained from MoEC or from the local education office;
4. Assign supervisors to provide assistance, training, monitoring, and evaluation of teaching activities in educational units carried out by students;
5. Equalizing/recognizing hours of teaching activities in education units to be recognized as credits;
6. Report this activity to the Higher Education Database (PDPT).

b. School/Education Unit:

1. Guarantee teaching activities in the education unit followed by students in accordance with the agreement in the cooperation contract;
2. Appoint a mentor teacher for students who conduct teaching activities in educational units.

c. Student

1. Get approval from the PA lecturer;
2. Perform KRS filling;
3. Register and participate in the selection of teaching assistants in educational units (for students who participate in the Teaching Campus activities from the Ministry of Research, Technology and Higher Education);

4. Carry out teaching assistance activities in educational units under the guidance of accompanying teachers and supervising lecturers;
 5. Fill in the logbook according to the activities performed;
 6. Compile an activity report and submit the report (written/presentation) to the mentor teacher and supervisor.
- d. Supervisor & mentor teacher
1. Supervisors provide debriefing for students before going to school;
 2. The supervisor together with the student teacher compiled a logbook to record student activities during the internship process;
 3. The supervisor provides direction for students during the assistance process and the student teachers mentor and guide students during the assistance process;
 4. The supervisor together with the host teacher conducted an evaluation/assessment.

4. Research for students who have an interest in becoming researchers,

Independent learning can be realized in the form of research activities in research institutions/study centers or by becoming research members in lecturer research both independently and funded by internal funds of YARSI University/external funds. Through research, students can build critical thinking. The objectives of the research program include:

- a) Provide experience students in project research project which will strengthen the talent pool of topical researchers
- b) Students gain research competence through direct mentoring by researchers at research institutions/study centers
- c) Improving the ecosystem and quality of research in Indonesian laboratories and research institutes by providing researcher resources and early regeneration of researchers

The mechanism for conducting research/research is as follows:

- a. Study program - University
 1. Make agreements in the form of cooperation documents (MoU / SK) with partners from Research Institutions/Research Laboratories;
 2. Giving students the right to participate in the selection and evaluation of research programs at research institutions/laboratories outside the campus (for students who participate in Teaching Campus activities from the Ministry of Research, Technology and Higher Education);
 3. Appoint a supervisor to provide guidance and supervision;
 4. Establish minimum competencies and developed by Research Institutions;
 5. Conducting final evaluation and equalization of research activities in institutions/laboratories into relevant courses (SKS) and sustainable programs;

6. Develop technical guidelines for learning activities through research;
 7. Report activities to the Higher Education Database.
- b. Partner Institution
 1. Appoint supervisors for students to conduct research;
 2. Together with the supervisor, evaluate and assess the research project conducted by the students.
 - c. Student
 1. Get approval from the PA lecturer;
 2. Carry out research activities in accordance with the direction of the research institute/study center where the research is conducted;
 3. Fill in the logbook according to the activities performed;
 4. Compile activity reports and submit reports in the form of research reports / thesis or scientific publications.
 - d. Supervisor & lecturer
 1. Supervisors provide debriefing for students before leaving for internships;
 2. Supervisors together with supervisors compile a logbook to record student activities during research activities;
 3. Supervisors and lecturers provide direction during activities and conduct evaluations/assessments.

5. Humanitarian Project

Humanitarian Project is one of the BKPs outside the study program that students can do, one of which is in overcoming disasters. The involvement of students so far has been voluntary and only short-term. This BKP can be carried out with several partners/humanitarian agencies and students can develop their activities so that they can help various humanitarian and development programs. The objectives of this BKP are:

- a) Prepare excellent students who uphold human values in carrying out tasks based on religion, morals and ethics.
- b) Train students to have social sensitivity to explore and dive into existing problems and participate in providing solutions according to their respective interests and expertise.

The mechanism of this BKP is:

- a. Study Program - University
 1. Make agreements in the form of cooperation documents (MoU/SPK) with partners both within the country (local government, PMI, BPBD, BNPB, etc.) and from foreign institutions (UNESCO, UNICEF, WHO, UNOCHA, UNHCR, etc.);

2. Appoint an accompanying lecturer to provide assistance, supervision, assessment and evaluation of the humanitarian project activities carried out by students;
3. Conducting final evaluation and equalization of student humanitarian project activities into relevant courses (SKS), as well as sustainable programs;
4. Develop technical guidelines for learning activities through humanitarian projects;
5. Reporting the results of learning activities to the Higher Education Database.

b. Partner Institution

1. Humanitarian activities that students participate in are in accordance with the agreement in the cooperation document (MoU / SKP);
2. Ensure the fulfillment of students' rights and safety while participating in humanitarian projects;
3. Appoint a supervisor/mentor in the humanitarian project participated by students.

c. Student

1. Get approval from the PA lecturer;
2. Carry out humanitarian (volunteer) project activities under the guidance of supervisors and field supervisors/mentors;
3. Fill in the logbook according to the activities performed;
4. Compile an activity report and submit the report in the form of a publication or presentation.

d. Supervisor & lecturer

1. Supervisors provide debriefing for students before leaving for internships;
2. Supervisors together with supervisors compile a logbook to record student activities during the activity;
3. Supervisors and lecturers provide direction during activities and conduct evaluations/assessments.

6. Entrepreneurial Activities

It is an MBKM BKP that encourages the development of students' entrepreneurial interests with appropriate learning activity programs.

Entrepreneurial activity program objectives:

- a) Provide students who have an interest in entrepreneurship to develop their business early and guided.
- b) Handle problem unemployment which resulting in unemployment intellectuals from among scholars.

The mechanism for implementing entrepreneurial activities is as follows:

a. Study program - University

1. Develop a syllabus of entrepreneurial activities that can fulfill 20 credits/semester or 40 credits/year;
2. The program can be a combination of several courses from various study programs offered by faculties within the university or outside the university;
3. For the assessment of entrepreneurship programs, an assessment rubric or measure of success of learning outcomes can be developed. For example, if students succeed in making 95 start-ups at the end of the program then students get an A with a weight of 20 credits / 40 credits;
4. During the entrepreneurship program, students are guided by supervisors, mentors and successful entrepreneurs;
5. Universities that have incubation centers are expected to integrate this program with the center. Those that do not have one can cooperate with business incubation and acceleration centers;
6. Universities work together with partner institutions to provide an entrepreneurial learning system that is integrated with hands-on practice. This learning system can be in the form of training facilitation, mentoring, and guidance from mentors/business owners;
7. Develop technical guidelines for learning activities through entrepreneurship.

b. Student

1. Approved by the PA lecturer;
2. Students develop entrepreneurial activity proposals with the guidance of entrepreneurship supervisors/mentors;
3. Carry out entrepreneurial activities under the guidance of an entrepreneurial supervisor or mentor;
4. Deliver the results of entrepreneurial activities and submit reports in the form of presentations.

c. Supervisor

1. Accompanying students while carrying out entrepreneurial activities from the preparation of reports to the end of the activity;
2. Evaluate/assess students.

7. Independent Study/Project

Independent study activities can be done through the MBKM program offered by the government in collaboration with companies in Indonesia.

Independent projects can also take the form of interdisciplinary group work. The objectives of independent study programs/projects include:

- a) Realizing students' ideas in developing innovative products that become their ideas
- b) Organizing research and development-based education
- c) Improving student achievement in national and international events

The mechanism for implementing this BKP is:

a. Study program - University

1. Provide a team of co-lecturers for the independent project proposed by the student team in accordance with the expertise of the proposed independent project topic;
2. Facilitate the formation of an independent project team consisting of interdisciplinary students;
3. Assess the feasibility of proposed independent projects;
4. Provide guidance, mentoring, and training in the process of independent projects run by student teams.

b. Student

1. Obtain approval from the PA lecturer;
2. Make proposals for cross-disciplinary Independent Study activities;
3. Carry out Independent Study activities;
4. Produce products or participate in national or international competitions;
5. Compile an activity report and submit it in the form of a report.

c. Supervising lecturer

1. Accompanying students while carrying out entrepreneurial activities from the preparation of reports to the end of the activity;
2. Evaluate/assess students.

8. Village Development/Thematic Real Work Lecture Thematic Real Work Lecture (KKNT)

It is a form of education by providing learning experiences for students to live in the community outside the campus, who directly together with the community identify potential and handle problems so that they are expected to be able to develop village/regional potential and concoct solutions to problems in the village. KKNT activities are expected to hone the soft skills of partnership, interdisciplinary/scientific teamwork (cross-competency), and student leadership in managing development programs in rural areas. KKNT implementation can be carried out in very underdeveloped, underdeveloped and developing villages.

Purpose these BKPs include:

- a) Provide opportunities for students to utilize their knowledge, technology, and skills in collaboration with many stakeholders in the field.
- b) Assisting the acceleration of development in rural areas together with the Ministry of Villages PDTT.

The mechanism for implementing the BKP KKNT is as follows:

a. Study program - University

1. Make SOPs and compile a guidebook for the implementation of KKNT activities including forms needed in student evaluation / assessment;
2. Determine the theme of the KKNT activities that will be carried out;
3. Establish cooperation with partners for the organization of KKNT activities
4. Manage the division of groups between study programs and the placement of KKNT locations for each group;
5. Provide debriefing lectures in the form of materials needed in the implementation of KKNT activities;
6. Assign supervisors who will guide students during KKNT.
7. If possible, the supervisor visits the KKNT site for monitoring and evaluation;
8. Departing and returning students from campus to the program placement location;
9. Report the results of KKNT activities to the Directorate General of Higher Education.

b. Student

1. Approved by the PA lecturer;
2. Carry out activities based on the KKN theme determined by the University and identify problems found in the field;
3. Report the results of the activity in the form of a written report and presentation;

c. Field Supervisor (DPL);

1. Accompany and guide students during KKNT activities;
2. If possible, accompany students to the placement location;
3. Conducting assessments of students from student activities at the placement site to making final reports and presentations;
4. Other provisions can be regulated by the implementing universities.

The location of KKNT implementation will be determined by the University and can be different for each semester. KKN funding can be obtained from:

- a) Higher Education
- b) Student
- c) Other non-binding sources

The KKNT implementation model at YARSI University is free form. In this form of KKNT, students are given the freedom to determine the activity program to be implemented at the placement location in accordance with the KKNT theme determined by the University and the results of problem identification and coordination with local parties.

5.5 Assessment Mechanism

Assessment/evaluation is one of a series of activities in improving quality, performance, and productivity in carrying out BKP outside the study program. The focus of evaluation is the individual student, namely the achievements achieved in the implementation of activities. Evaluation can provide information related to the abilities that have been achieved by students during the BKP. The assessment carried out must be able to reach important indicators related to honesty, discipline, communication skills, decisiveness, and confidence that must be possessed by students. This assessment is carried out in the realm of attitude, knowledge, and skills. The assessment is conducted jointly between the field supervisor appointed by the study program and the supervisor/mentor from the partner, in accordance with the agreed learning plan. The aspects assessed and the criteria for student learning outcomes or student learning achievement indicators are determined by the study program together with partners. The aspects of the BKP assessment are as described in the following table:

Table 5.1 Aspects of BKP MBKM Assessment

Category	Example
Attitude	Attendance at debriefing and implementation Discipline in doing assignments
Knowledge	In accordance with the GLO of the Study Program
General Skills	Ability to make reports Ability to present final report Ability to carry out tasks
Special Skills	In accordance with the GLO of the Study Program

The assessment includes both process and outcome assessment. Process assessment can be done by observation and outcome assessment is done by assessing the final report/presentation. The instrument used in this BKP assessment is a descriptive rubric. need to pay attention: - Student exchanges between study programs at the same university, carried out with the assessment standards of the receiving study program - Student exchanges within the same or different study programs at the same university.

Different universities, carried out with the assessment standards of the partner universities. The principle of assessment of BKP outside study programs organized by other institutions will follow the assessment standards made by study programs and partners. If the partner does not prepare the assessment mechanism and instrument, it can refer to the independent BKP assessment mechanism described earlier.

5.6 Arrangement and Equivalence (Equivalence) SKS

The focus of the independent learning program is on learning outcomes. The Higher Education Curriculum is basically not just a collection of courses, but is a design for a series of educational / learning processes to produce learning outcomes. In general, the equalization of the weight of MBKM activities can be grouped into three forms, namely:

1. **Free form** MBKM activities are not equalized in existing courses but are recognized in the form of competencies obtained during the 6 months of implementation of these activities, both hard competencies (hard skills) and soft competencies (soft skills) in accordance with the desired learning outcomes. The equalization will be given in the form of a certificate of competence that lists the hard skills and/or soft skills obtained by students and is equivalent to 20 credits.
2. **Structured form** MBKM activities are expressed in the form of equivalence to existing courses in the curriculum matrix of 20 credits.
3. **Hybrid form** 100 This is a combination of free-form and structured form.

In the accounting study program, the equalization of the weight of MBKM activities uses a structured form (structured form). MBKM activities are expressed in the form of equivalence with existing courses in the curriculum matrix of 20 credits. The equalization of the weight of MBKM activities is authorized by the Dean's Decree. The conversion courses that can be equalized with MBKM activities are as follows:

1. Sharia Accounting	: 3 CREDITS
2. Tax Management	: 3 CREDITS
3. Internal Audit	: 3 CREDITS
4. Accounting Theory	: 3 CREDITS
5. Government Accounting	: 3 CREDITS
6. KKN	: 3 CREDITS
7. Internship	: 2 CREDITS
Total	: 20 CREDITS

