



Faculty of Economics and Business, YARSI University

Bachelor of Accounting Study Program

MBKM Curriculum (OBE)

Faculty of Economics and Business

YARSI University

2021

FOREWORD

In the name of Allah, the Most Merciful, the Most Merciful

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

The Draft of MBKM Curriculum for the Undergraduate Accounting Study Program is expected to be the initial step in developing the Undergraduate Accounting Study Program Curriculum, Faculty of Economics and Business, Yarsi University. The Draft of MBKM Curriculum for the Accounting Study Program is certainly far from perfect, but hopefully it can be used as a basis for curriculum renewal and development in the future.

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

Alhamdulillahillobbil'aalaamiin...

Jakarta, December 2022

Head of Accounting Study Program

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LIST OF CONTENTS

FOREWORD	1
LIST OF CONTENTS	2
LIST OF TABLES	4
LIST OF FIGURES.....	6
STUDY PROGRAM IDENTITY	7
CHAPTER I INTRODUCTION	8
1.1 Direction of Curriculum Development	8
1.2 Legal Foundation.....	10
CHAPTER II VISION, MISSION, STRATEGY AND UNIVERSITY VALUE.....	12
2.1 Vision and Mission of YARSI University	12
Vision of YARSI University.....	12
Mission of YARSI University	12
2.2 Vision and Mission of the Faculty of Economics and Business	12
Vision of the Faculty of Economics and Business.....	12
Mission of the Faculty of Economics and Business	12
2.3 Scientific Vision and Mission of Accounting Study Program	13
Vision of the Accounting Study Program.....	13
Mission of the Accounting Study Program.....	13
CHAPTER III CURRICULUM EVALUATION AND TRACER STUDY	14
3.1 2018 Curriculum Evaluation	14
3.2 Tracer Study	17
CHAPTER IV FORMULATION OF GRADUATES' PROFILE AND GRADUATES' LEARNING ACHIEVEMENTS	21
4.1 Graduate Competencies/Graduate Profile	21

4.2	Graduate Learning Outcomes (CPL).....	22
4.3	The Relation of Study Materials to Learning Achievements	32
4.4	The relationship between courses and graduate learning outcomes can be seen	36
4.5	Learning Evaluation	90
4.6	Learning Outcome Evaluation System and Study Deadline	93
CHAPTER V IMPLEMENTATION OF OBE-BASED CURRICULUM.....		96
5.1	Form of Learning Activities (BKP)	96
5.2	Implementation of Learning Activity Forms (BKP)	98
5.3	Prerequisites for Withdrawal.....	100
5.4	Learning Activity Form Taking Mechanism (BKP)	101

LIST OF TABLES

Table 3.1 Tracer Study: Job Waiting Period	17
Table 3.2 Distribution of Fields of Work for Accounting Study Program Graduates for First Time Work.....	Error! Bookmark not defined.
Table 4.1 Graduate Profile	21
Table 4.2 CPL Attitude of S-1 Accounting Study Program.....	23
Table 4.2-a CPL Attitude of S-1 Accounting Study Program.....	23
Table 4.3 CPL General Skills for S-1 Accounting Study Program.....	25
Table 4.3-a CPL General Skills for S-1 Accounting Study Program.....	26
Table 4.4 CPL Special Skills for S-1 Accounting Study Program.....	28
Table 4.5 CPL Knowledge of S-1 Accounting Study Program	29
Table 4.6 Compliance of Graduate Learning Achievements with Graduate Profiles	29
Table 4.7 Relationship between Study Materials, Courses and Learning Achievements	33
Table 4.8 Curriculum Structure.....	35
Table 4.9 Distribution of Courses	37
Table 4.7-a CPL Matrix with Semester I Courses	41
Table 4.7-b CPL Matrix with Semester II Courses	52
Table 4.7-c CPL Matrix with Semester III Courses	55
Table 4.7-d CPL Matrix with Semester IV Courses	61
Table 4.7-e CPL Matrix with Semester V Courses	66
Table 4.7-f CPL Matrix with Semester VI Courses	75
Table 4.7-g CPL Matrix with Semester VII and VIII Courses	84
Table 4.10 Attitude Assessment Rubric	91
Table 4.11 Holistic Assessment Rubric	92
Table 4.12 Accounting Study Program Assessment System	93

Table 4.13 Accounting Study Program Graduation Predicates.....	95
Table 5.1 Assessment Aspects of BKP MBKM	114

LIST OF FIGURES

- Figure 1. Legal Basis, National Policy and Institutions for Higher Education Curriculum Development.....**Error! Bookmark not defined.**
- Figure 2. Accounting Study Program Curriculum Map.....**Error! Bookmark not defined.**
- Figure 3. Form of MBKM Learning Activities (BKP)**Error! Bookmark not defined.**

STUDY PROGRAM IDENTITY

Higher education institutions	:	YARSI University
Degree awarding institution (if relevant)	:	Bachelor in Accounting Program
Name of Program	:	Accounting Study Program
Degree awarded	:	Bachelor of Accounting/ Bachelor of Accounting (S.Ak)
Type of program	:	Bachelor program
Projected study time and the number of ECTS points assigned to the study program	:	8 Semesters/144 Credits
Mode of study	:	Full-time
Didactic approach	:	Study program with obligatory class attendance Blended-learning study program
Double/Joint Degree programs	:	No
Scope(planned number of parallel classes) and enrollment capacity	:	100 students per year
The program cycle starts in	:	Annually
The initial start of the program	:	March 1994
Type of accreditation	:	Very Good

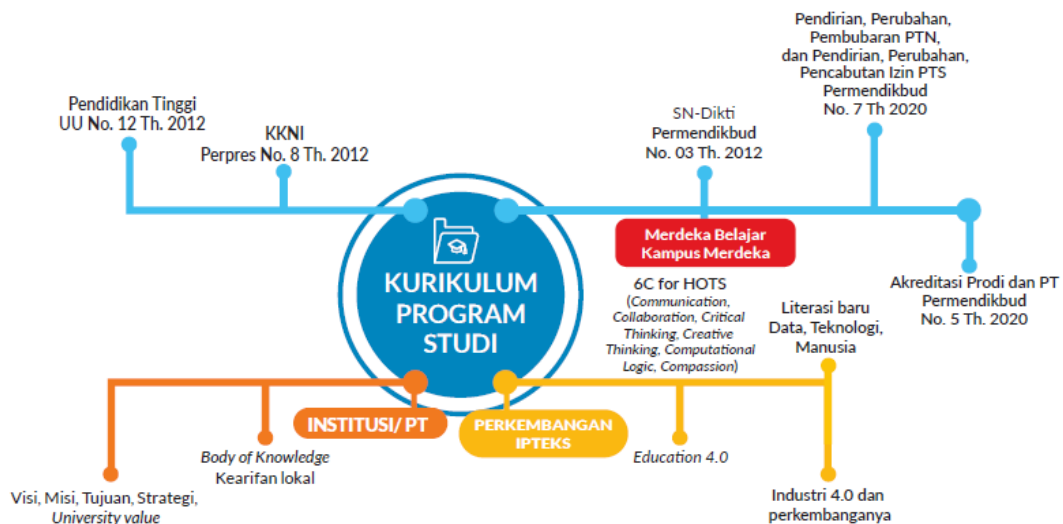
CHAPTER I

INTRODUCTION

1.1 Direction of Curriculum Development

The curriculum is the lifeblood of a learning program so that its existence requires dynamic design, implementation and evaluation in accordance with the development of the times, the needs of Science, Technology, and Arts (IPTEKS) and the competencies needed by the community, as well as users of college graduates. The development of IPTEKS in the 21st century which is taking place rapidly following a logarithmic pattern, causes the Higher Education Standards (SN-Dikti) to also follow these changes. In the span of six years, SN-Dikti has undergone three changes, namely from Permenristekdikti No. 49 of 2014 changed to Permenristekdikti No. 44 of 2015, and most recently changed to Permendikbud No. 3 of 2020 in line with the policy of the Ministry of Education and Culture on Independent Learning-Independent Campus (MBKM)

The form of MBKM learning activities is a learning activity outside the study program followed by students for a maximum of 3 (three) semesters both inside and outside their higher education institutions consisting of 8 (eight) forms including student exchanges, internships/work practices, teaching assistance in educational units, research, humanitarian projects, entrepreneurial activities, independent studies/projects, building villages/thematic real work lectures (Independent Learning Guidebook - Independent Campus, 2020). The basic policy for MBKM activities in higher education institutions is the Process Standards in SN-DIKTI. Students have the opportunity to gain learning experiences outside their study programs and are oriented to gain 21st century skills needed in the Industry 4.0 era, including communication, collaboration, critical thinking, creative thinking, as well as computational logic and caring. Thus, the reference for developing a higher education curriculum can be seen in Figure 1.



Picture 1 Legal Basis, National Policy and Institutional Development of Higher Education

Source: PT Curriculum Development Guidebook – MBKM

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 for use in decision making. The digital economy era has a major impact on 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 audits to collect financial and operational information and other relevant data from organizations and related parties in real time. Various changes require accountants who are able to adapt to all uncertainties in the future.

The Accounting Study Program of Yarsi University as one of the educational institutions that produces accountants must adapt to the changes that occur. This is intended to ensure that the accountants produced truly have the skills needed in the digital economy era. As an Accounting Study Program, which will produce a professional Accounting Bachelor, 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 to ensure that professional accounting education meets the requirements of this IES. So that the organizers of the study program can view IES as recognized best practices in curriculum development.

The competency standards that must be possessed by a professional accounting graduate 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 Specific Knowledge and Skills. Learning outcomes IES 3 (Professional Skill) are the same as learning outcomes for General Skills. Learning outcomes IES 4 (Ethics, Professional, and Value) are the same as learning outcomes for Attitude.

1.2 Legal Foundation

1. Law of the Republic of Indonesia Number 14 of 2005 concerning Teachers and Lecturers (State Gazette of the Republic of Indonesia 2005 Number 157, Supplement to the State Gazette of the Republic of Indonesia Number 4586);
2. Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education (State Gazette of the Republic of Indonesia 2012 Number 158, Supplement to the 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 the Higher Education Quality Assurance System;
6. Regulation of the Minister of Research, Technology and Higher Education Number 59 of 2018, concerning Diplomas, Competency Certificates, Professional Certificates, Degrees and Procedures for Writing Degrees in Higher Education;
7. Decree of the Minister of Research, Technology, and Higher Education No. 123 of 2019 concerning Internships and Recognition of Industrial Internship Semester Credit Units for Undergraduate and Applied Undergraduate Programs.

8. Regulation of the Minister of Education and Culture No. 3 of 2020, concerning National Standards for Higher Education;
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 concerning the Establishment, Amendment, Dissolution of State Universities, and the Establishment, Amendment, Revocation of Permits of Private Universities.
11. Regulation of the Minister of Education and Culture No. 22 of 2020, concerning the Strategic Plan of the Ministry of Education and Culture.
12. YARSI University Statutes 2020 articles 3,4,5, and 6
13. Regulation of the Chancellor of Yarsi University No. 001/INT/PER/REK/UY/VII/2020 concerning Evaluation, Curriculum Development and Learning of Undergraduate, Professional and Postgraduate Programs at YARSI University.

CHAPTER II

VISION, MISSION, STRATEGY AND UNIVERSITY VALUE

2.1 Vision and Mission of YARSI University

Vision of YARSI University

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

Mission of YARSI University

1. Develop 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 in a superior and high-quality manner in accordance with Islam.
4. Developing human resources and governance that can answer problems that arise in society and provide direction for change in order to build a world society, especially an Indonesian society that is just, prosperous, equitable and civilized 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 "To create an Islamic-based Faculty of Economics and Business that is respected, authoritative, high quality, and able to compete in National and International Forums."

Mission of the Faculty of Economics and Business

1. Developing science, technology and art in the fields of management and accounting through superior and high-quality education, teaching and learning in accordance with Islam.

2. Developing science, technology and art in the fields of management and accounting, through superior and high-quality studies, research and publications in accordance with Islam.
3. Developing science, technology, and art in the fields of management and accounting, which can answer the problems and challenges of a superior and high-quality society 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 in accordance with Islam.

2.3 Scientific Vision and Mission of Accounting Study Program

Vision of the Accounting Study Program

The scientific vision of the accounting study program is to produce Accounting Bachelors 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 Forums".

Mission of the Accounting Study Program

1. Developing science and technology in the field of Islamic-based accounting through superior education, teaching and learning.
2. Developing science and technology in the field of Islamic-based accounting through superior research and publications.
3. Developing science and technology in the field of accounting through community service to answer the problems and challenges of Indonesian society.
4. 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, as well as civilized according to Islam.

CHAPTER III

CURRICULUM EVALUATION AND TRACER STUDY

3.1 2018 Curriculum Evaluation

The curriculum is a set of plans and arrangements regarding the objectives, content, and learning materials as well as the methods used as guidelines for organizing learning activities to achieve certain educational goals. The curriculum in 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 implemented. This curriculum evaluation can cover the entire curriculum or each component of the curriculum such as objectives, content, or learning methods in the curriculum. The focus of curriculum evaluation can be 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 the curriculum components). In general, the objectives of curriculum evaluation include two things, namely: first, evaluation is used to assess the effectiveness, efficiency and relevance of the program. Second, evaluation can be used as a tool in implementing the curriculum (learning).

Currently, the curriculum in effect at the Accounting Study Program at Yarsi University is the KKNi-Based Curriculum, which in the Accounting Study Program at Yarsi University is called the 2018 Curriculum. Merdeka Belajar is a new policy program of the Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud RI) initiated by the Minister of Education and Culture of the Republic of Indonesia, Advanced Indonesia Cabinet. The Merdeka Belajar Kampus Merdeka Curriculum will generally be implemented in the near future, for this reason an evaluation of the KKNi Curriculum to the Merdeka Belajar Kampus Merdeka (MBKM) curriculum is needed.

Before conducting an evaluation of the 2018 curriculum, the following is an explanation of the current 2018 curriculum. The 2018 curriculum is built with the following characteristics:

1. Learning system

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

2. Scope of learning domains

The curriculum is designed 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 characteristics of higher education.

3. Compliance with the needs of the world of work

Graduates have special characteristics in the field of accounting and finance. Students are given core competency courses from basic to advanced levels. Elective courses are opened based on the number of enthusiasts for the course. By emphasizing core competencies, students are expected to have a specific 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 as well as the values of Yarsi University.

5. Continuity

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, as well as scientific articles published in national and international scientific journals.

7. Balance between hard skills and soft skills

In addition to honing students' hard skills through lecture activities, during their studies in the Accounting Study Program, students are also required to develop soft skills, such as organizational skills, collaboration, communication, negotiation, expressing opinions, leadership, and others. In order for this to be achieved, students are required to have a Diploma Accompanying Statement (SKPI) which can be obtained through various student

participation in activities such as scientific seminars, accounting competitions, competency certification, entrepreneurship and other activities.

Since the implementation of the 2018 curriculum, evaluations have been carried out. Partial evaluations were carried out through coordination meetings for courses and clusters. Comprehensive evaluations were also carried out by the Accounting Association and also involved the Business World, Industry and the World of Work with the aim of compiling the MBKM curriculum which was held on December 17, 2021, with the following summary:

1. The Graduate Learning Outcomes formulated in the 2018 curriculum can still be used for the Graduate Learning Outcomes in the MBKM curriculum which will be prepared 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 20 credits of conversion courses.
3. The need to revise the Graduate Profile of the Yarsi Accounting Study Program which is still not in accordance with the Study Program's CPL.
4. Added 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 needs to be given to determining course prerequisites.
6. Courses related to international issues must pay attention to International Standards for accounting, especially in terms of course RPS.
7. Study programs must have research and community service journals, at least lecturers' 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 that are in accordance with generations Z and Alpha, the Accounting Study Program Curriculum Transformation Team will be formed. This Curriculum Team will later design improvements to the 2018 Curriculum to accommodate the Independent Learning Independent Campus (MBKM) Scheme.

3.2 Tracer Study

A tracer study was conducted on FEB-UY graduates to find out their profile after graduation, especially their job profile. The number of alumni tracked was 56 people consisting of the Class of 2015, 2016, and 2017. Based on the graduates whose jobs have been tracked, 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, had 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 year. For more details, see table 3.1.

Table 3.1 Tracer Study: Job Waiting Period

No.	Student Name	NPM	Graduation Date	First Time Working	Graduate Waiting Period (Month)
1	The Tri-Ananda	1212015079	May 23, 2019	November 2019	6
2	Rizki Eka Desira	1212015092	March 21, 2019	August 2019	5
3	Annisa Yuliandari	1212015023	27-Nov-20	September 11, 2020	0
4	Nasya Novrianti	1212016132	August 14, 2020	February 2021	2
5	Dwi Sukesi 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	Pearls of Octaviani Yudiah	1212016130	January 15, 2020	July 2020	6
11	Ajeng Praises 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	Beautiful Dwi Lestari	1212016121	September 11, 2020	May 2019	0

No.	Student Name	NPM	Graduation Date	First Time Working	Graduate Waiting Period (Month)
17	Maryam Maratus Sholichah	1212016127	September 10, 2020	March 2021	5
18	Nanda Widia Wati	1212016054	August 14, 2020	June 2021	10
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	Nurul	1212016056	July 30, 2020	December 2021- March 2022	8
23	Sheila	1212016085	January 15, 2020	September 2020	4
24	Desti is holy	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	the daughter of haidir	1212016028	August 12, 2020	12-Apr-21	8
29	Anindita febriani	1212016007	September 18, 2020	January 2020	0
30	Nanda Dwi Aprillivia	Woman	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 Jasmine	1212016064	September 25, 2020	March 2015	0
34	Jihan Fahira	1212016042	September 8, 2020	January 2021	4
35	Octaviani Felicia	1212016061	August 24, 2020	June 2021	10
36	Riza Mayda	1212016078	June 25, 2020	January 2018	0
37	Lucy Oktavia Saputri	1212016043	August 31, 2020	Sep-21	12
38	Rima Rosdiana	1212016072	September 4, 2020	October 2021	11
39	Fauziyah Erwika Octoviana	1212017052	January 29, 2021	September 2021	8
40	Risky Hanifa	1212017156	January 29, 2021	March 2021	2
41	Retno Shifa, the martyr of Nisa	1212017108	September 2, 2021	September 2021	0
42	Amanda Serena	1212017004	January 29, 2021	November 2021	10

No.	Student Name	NPM	Graduation Date	First Time Working	Graduate Waiting Period (Month)
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	07 September 2021	October 2021	1
49	English: 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	Dika	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 Time					5,03

b. Suitability of Field of Work with Field of Study

Based on the tracking results, the majority of FEB-UY Accounting Study Program graduates have worked in accordance with their fields of study as seen in table 3.2. As many as 38 graduates or 69% got jobs that had a high level of suitability with their accounting fields of study, namely as accounting staff, tax staff, auditors, costing staff.

Table 1 Distribution of Fields of Work for Accounting Study Program Graduates for the First Time Working

Field of First Time Graduate Employment	Amount	%
Financial Accounting	30	54%

Field of First Time Graduate Employment	Amount	%
Taxation	6	11%
Management Accounting	1	2%
Audit	1	2%
In addition to Profiles (Marketing, Administration, Admin, Procurement, Customer Service, etc.)	18	32%
Amount	56	100

CHAPTER IV

FORMULATION OF GRADUATES' PROFILE AND GRADUATES' LEARNING ACHIEVEMENTS

4.1 Graduate Competencies/Graduate Profile

To find out the profile of graduates of the accounting study program, a tracer study was conducted by the Study Program from alumni from 2015 to 2017. From the results of mapping the fields where graduates first worked, 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	Financial Accountant (Finance Accountant)	An Accountant who has a thorough mastery of Financial Accounting, which includes the basic framework for presenting and preparing financial statements; accounting policies and principles; accounting cycle; recognition, measurement, presentation and disclosure of elements of financial statements; analysis of financial statements with an emphasis on manual and computer-based accounting handling in individual companies, corporations, branches, government institutions and non-profits, and can conduct financial performance analysis, understand global accounting reporting practices comprehensively in both financial and non-financial aspects so that they can solve accounting problems in the company.
2	Management Accountant (Management Accountant)	An accountant who is able to master the concept of calculating and controlling costs from cost objects/cost bearers for both products and services, planning and budgeting to plan and control costs, activity-based management, measuring and controlling unit/division/manager performance, and managerial decision making based on cost information.

No	Graduate Profession	Graduate Profile Description
3	Tax Consultant (Tax Consultant)	Tax Consultant is a person who does calculations and reporting, and supervises commercial and fiscal financial reports. In addition to also doing corporate tax planning both nationally and internationally
4	Junior Auditor (Junior Auditor)	Junior Auditors are the ones who prepare the working papers and communicate with the clients. They are also responsible for documenting the audited matters, writing the audit report and following up on some outstanding audit matters and audit assignments. In addition, their duties include an organized assessment of the financial records,
5	Entrepreneur	An entrepreneur is a person who is able to create, manage and run his own business or enterprise.

4.2 Graduate Learning Outcomes (CPL)

In order to carry out the roles stated in the graduate profile, graduates of the study program must have the abilities as stated in the CPL formulation. The CPL description is an important component in the series of Higher Education Curriculum (KPT) preparation. CPL 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. CPL includes four elements, namely: attitude, knowledge, general skills, and special skills, as stated in SN-Dikti. In general, CPL can have various functions, including:

- a. characteristics, descriptions, or specifications of the study program;
- b. measures, references, comparators of learning and education level achievements;
- c. completeness of the description in the Diploma Accompanying Certificate (SKPI); and
- d. components of curriculum and learning.

According to SN-Dikti, CPL graduates consist of elements of attitude, general skills, special skills, and knowledge. Elements of attitude and general skills have been formulated in SN-Dikti as the minimum standard that must be possessed by each graduate according to the type and level of their educational program. YARSI University added its CPL characteristics (ie, Ruhul Islam) and reorganized the CPL of attitude and general skills.

CPL of S-1 Accounting Study Program for General Attitude and Skills refers to SN-Dikti, YARSI University and the accounting association, namely the Indonesian Accountants Association - 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 is the CPL of S-1 Accounting Study Program:

Table 4.2CPL Attitude of S-1 Accounting Study Program

Code	Attitude
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)

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

Table 4.3-a CPL Attitude of S-1 Accounting Study Program

		S1	S2	S3
Attitude Number	Attitude	Becoming a smart Muslim: intelligent, professional, clever (fathonah)	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)
S01	Can contribute to improving the quality of life in society, the nation, the state, and the progress of civilization based on Pancasila	x	x	x
S02	Be able to appreciate the diversity of cultures, views, religions and beliefs, as well as the original opinions or findings of others.	x	x	x

		S1	S2	S3
Attitude Number	Attitude	Becoming a smart Muslim: intelligent, professional, clever (fathonah)	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)
S03	Can act as a proud citizen who loves his country, has nationalism and a sense of responsibility towards the nation and state	x	x	x
S04	Upholding humanitarian values in carrying out duties based on religion, morals and ethics		x	x
S05	Able to work together and have social sensitivity and concern for society and the environment	x	x	
S06	Able to apply 5S (Smile, Greet, Sala, Polite, and Courteous) in various situations		x	
S07	Have devotion to God Almighty and be able to show a religious attitude	x	x	x
S08	Obey the law and be disciplined in life, in society and in the state	x		x
S09	Demonstrate a responsible attitude towards work in his/her 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

		S1	S2	S3
Attitude Number	Attitude	Becoming a smart Muslim: intelligent, professional, clever (fathonah)	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)
S12	Living his life as a pious and obedient Muslim without being bound by space and time	x	x	x
Source: Yarsi University Curriculum Guide Book				
	Attitude (SN Dikti)			
	Attitude (YARSI)			
"x" mark	: means reflecting the CPL of a condensed attitude			

Table 4.4CPL General Skills for S-1 Accounting Study Program

Code	General Skills
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.
KU2	Able to maintain and develop working 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 his profession

Source: University Curriculum Guidebook (2022), The details are as follows.

Table 4.5-a CPL General Skills for S-1 Accounting Study Program

		KU1	KU2	KU3
MY	General Skills	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.	Able to use English in carrying out his profession
KU1	Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that demonstrates and applies humanities values that are in accordance with his/her field of expertise.	x		
KU2	Able to demonstrate independent, quality and measurable performance	x		
KU3	Able to make appropriate decisions in the context of solving problems in his/her field of expertise, based on the results of information and data analysis.	x		
KU4	Able to take responsibility for achieving group work results and supervise and evaluate the completion of work assigned to workers under his/her responsibility.	x		
KU5	Able to carry out self-evaluation processes on work groups under his/her 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	x		

		KU1	KU2	KU3
MY	General Skills	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.	Able to use English in carrying out his profession
	to and apply humanities values in accordance with their expertise based on scientific principles, 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 assignment report, and upload it to the University website.			
KU7	Compile a scientific description of the results of the study above in the form of a thesis or final assignment report, and upload it to the university 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 carrying out his profession	x	x	x
KU11	Able to read, write (quote), and study the Qur'an in line with his/her field of knowledge	x	x	x

		KU1	KU2	KU3
MY	General Skills	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.	Able to use English in carrying out his profession
KU12	Able to memorize and understand Al Qur'an juz 30 with a minimum of 17 surahs	x	x	x
KU13	Able to be an Imam in prayer	x	x	x
KU14	Able to give sermons for male and female students	x	x	x
KU15	Able to care for corpses starting from taking care of, bathing, shrouding, and praying for the corpse.	x	x	x
Source: Yarsi University Curriculum Guide Book				
	General Skills (SN Dikti)			
	General Skills (Yarsi)			
"x" mark	: means reflecting the CPL of condensed general skills			

Table 4.6CPL Special Skills for S-1 Accounting Study Program

Code	Graduate Learning Outcomes (CPL)
Special Skills (KK)	
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.
KK2	Able to compile, analyze, and interpret financial reports of individual and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing 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 based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.

Source: IAI-KaPd

Table 4.7CPL Knowledge of Accounting Study Program

Code	Graduate Learning Outcomes (CPL)
Knowledge (P)	
P1	Mastering general theoretical concepts of economics
P2	Mastering general accounting concepts in theory and principles
P3	Mastering theoretical concepts in depth regarding 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, and business and professional ethics.
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values

Source: IAI-KaPd

Compliance between profile graduate of accounting study programs with graduate learning outcomes (specific skills and knowledge) are described in Table 4.6

Table 4.8 Compliance of Graduate Learning Achievements with Graduate Profiles

No	Profile	Special Skills	Knowledge
1	Finance Accountant	KK2. Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-	P2. Mastering general accounting concepts in theory and principles

No	Profile	Special Skills	Knowledge
		<p>financial information, compile investment and financing reports, compile and analyze management accounting reports.</p> <p>KK5. Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits, and research.</p>	<p>P5. Master factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.</p>
2	Management Accountant	<p>KK1. Able to prepare audit working papers through collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.</p> <p>KK5. Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits, and research.</p>	<p>P4. Mastering the concepts of financial management and organizational management and mastering the principles of decision making.</p> <p>P6. Understand Islamic concepts and be able to integrate Islamic knowledge and values.</p>
3	ConsultantTax (Tax Consultant)	<p>KK4. Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.</p> <p>KK5. Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits, and research.</p>	<p>P5. Master factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.</p> <p>P6. Understand Islamic concepts and be able to integrate Islamic knowledge and values.</p>

No	Profile	Special Skills	Knowledge
4	Junior Auditor (Junior Auditor)	<p>KK.1. Able to prepare audit working papers by collecting and summarizing audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.</p> <p>KK2. Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.</p> <p>KK5. Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits, and research.</p>	<p>P2. Mastering general accounting concepts in theory and principles</p> <p>P3. Master theoretical concepts in depth regarding audit planning, procedures and reporting.</p> <p>P5. Master factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.</p> <p>P6. Understand Islamic concepts and be able to integrate Islamic knowledge and values.</p>
5	Entrepreneur	<p>KK3. Able to independently design business processes in an accounting information system that supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.</p> <p>KK4. Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating</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 principles of decision making.</p> <p>P5. Master factual knowledge of policies and regulations relevant to the</p>

No	Profile	Special Skills	Knowledge
		and reconciling taxes in accordance with applicable tax laws in Indonesia.	fields of accounting, taxation, and business and professional ethics. P6. Understand Islamic concepts and be able to integrate Islamic knowledge and values.

4.3 The Relation of Study Materials to Learning Achievements

The study materials established to support the competency 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. Economics (K7)
4. Finance (K8)
5. Information and Communication Technology (ICT)9)
6. Quantitative Method (Q)10)
7. Character Development (K1)1)
8. Science and Technology University Characteristics(K12)
 - a. Religion
 - b. Entrepreneurship

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

Table 4.9 Relationship between Study Materials, Courses and Learning Achievements

Study	Subject	Learning Outcomes that It is expected
Financial Accounting (K1)	Basic Accounting	S1,S2,S3,KU1,KU2,KK2,KK5,P2, P5,P6
	Basic Accounting Lab	
	Intermediate Financial Accounting 1	
	Intermediate Financial Accounting 2	
	Advanced Financial Accounting	
	Sustainability Reporting	
	Public Sector Accounting	
	Government Accounting	
	Sharia Accounting	
	Accounting Special Topics	
	Environmental and Social Accounting	
	Accounting Theory	
Analysis and Use Financial statements		
Accountancy Management (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, P3, P5, P6.
	Auditing 2	
	Audit Practicum	
	Forensic Accounting and Investigative Auditing	
	Information System Audit	
	Internal Audit	
Taxation (K4)	Taxation 1	S1, S2, S3, KU1, KU2, KK4, KK5, P5, P6.
	Taxation 2	
	Tax Accounting	
	Tax Management	

Study	Subject	Learning Outcomes that It is expected
	International Taxation	
Information Systems (K5)	Management Information System	S1, S2, S3, KU1, KU2, KU3, KK2, KK3, KK5, P2, P5, P6.
	Accounting Information System	
Organization and Business (K6)	Introduction to Management and Business	S1,S2,S3,KU2,KU3,P1,P4,P5,P6
	Business Law	
	Operational Management	
	Business Feasibility Study	
Economy (K7)	GCG and Risk Management	S1,S2,S3,KU1,P1,P6
	Introduction to Economics	
	Economic Theory	
Finance (K8)	Islamic Economics	S1,S3,KU2,P4,P6
	Financial management	
Information & Communication Technology (K9)	Capital Market and Investment	S1,S2,S3,KU3,P6
	Indonesian	
	English	
	Digital Business	
	System Analysis and Design	
Quantitative Methods (K10)	Accounting Computer	S1, S2, S3, KU1, KK5, P1, P4, P6
	Business Mathematics	
	Business Statistics	
	Business and Data Analytics	
Developerbro Character (K11)	Research methodology	S1,S2,S3,KU2,P5,P6.
	Citizenship	
	Pancasila	
Characteristics College Height (K12)	Business and Professional Ethics	S1,S2,S3,KU1,KU2,P6
	Religion	
	Entrepreneurship	

Table 4.10 Curriculum Structure

VIII	Thesis									
	4									4
VII	Islamic Religious Practicum	Apprenticeship	KKN							
	1	2	3							6
VI	Quranic Verses and Hadith on Economics	Capital Market and Investment	Elective Courses*	Management Control System	Accounting Theory	Government Accounting	GCG and Risk Management	Internal Audit	Islamic Economics	
						2				
	1	3	3	3	3	3	3	3	2	24
V	Belief and Morals	Analysis and Use of Financial Statements	Tax Management	Digital Business	Continuous Reporting and integration	Public Sector Accounting	Accounting Computer	Audit Practicum	Elective Courses*	
	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	Audit II	Sharia Accounting	
	1	3	3		3	3	3	3	3	22
III	Fiqh of Transactions	Citizenship	Taxation II	Accounting Information System	Intermediate Financial Accounting II	Cost Accounting	Business and data analytics	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	Pancasila	Indonesian	Basic Accounting I	Basic Accounting Lab	Business Mathematics	Economics	Introduction to Management and Business	
	2	2	2	2	3	3	2	2	3	21
TOTAL CREDITS										144



Mata Kuliah Umum (MKU)

Mata Kuliah/Blok Keilmuan (MKK)

Mata kuliah/blok Berkehidupan Bermasyarakat (MBB)

Table 4.11 Course Distribution

SEMESTER I				
NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122101_22	Islamic Religious Education (MKU)	2	
2	MKU122102_22	English (MKU)	2	
3	MKU122103_22	Indonesian (MKU)	2	
4	MKU122104_22	Pancasila (MKU)	2	
5	MKK122101_22	Basic Accounting	3	
6	MKK122102_22	Basic Accounting Lab	3	
7	MKK122103_22	Introduction to Management and Business	2	
8	MKK122104_22	Introduction to Economics	2	
9	MKK122105_22	Business Mathematics	3	
Total Credits			21	
SEMESTER II				
NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122201_22	Fiqh of Worship (MKU)	1	
2	MKU122206_22	Entrepreneurship (MKU)	2	
3	MKK122201_22	Intermediate Financial Accounting 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	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122301_22	Fiqh of Muamalah (FKU)	1	
2	MKU122305_22	Citizenship (MKU)	2	
3	MKK122301_22	Intermediate Financial Accounting II	3	AKM 1
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	Bionic Law	2	
9	MKK122307_22	Business and Data Analytics	3	Business Statistics
Total Credits			23	

SEMESTER IV

NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122401_22	Shirah Nabawiyah and Islamic Thought (MKU)	1	
2	MKK122401_22	Advanced Financial Accounting	3	Intermediate Financial Accounting II
3	MKK122402_22	Sharia Accounting	3	
4	MKK122403_22	Management Accounting	3	Cost Accounting
5	MKK122404_22	Audit 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	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122501_22	Belief and Morals	1	
2	MKK122501_22	Sustainability Reporting and Integration	3	Advanced Financial Accounting
3	MKK122502_22 (MKKM122501_22)*	Public Sector Accounting	3	
4	MKK122503_22	Analysis & Use of Financial Reports	3	
5	MKK122504_22 (MKKM1220502_22)*	Audit Practicum	3	Audit II
6	MKK122505_22 (MKKM1220503_22)*	<i>Tax Management</i>	3	Taxation II
7	MKK122506_22 (MKKM1220504_22)*	Accounting Computer	2	
8	MKK122507_22 (MKKM1220505_22)*	Digital Business	2	
Total Credits			20	

Elective Courses (Choose 1 Course)**

MKP122501_22 (MKKM122506_22)*	<i>Special Topics Accounting</i>	3
MKP122502_22 (MKKM122507_22)*	<i>Advanced Management Accounting</i>	3
MKP122503_22 (MKKM122508_22)*	<i>Information System Audit</i>	3
MKP122504_22 (MKKM122509_22)*	<i>System analysis and design</i>	3
MKP122505_22/ MKKM122510_22*	<i>Business Feasibility Study</i>	3

SEMESTER VI

NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
1	MKU122601_22	Al-Quran 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 Market and Investment	3	Financial management
Total Credits			21	

Elective Courses (Choose 1 Course)**

MKP122601_22 (MKKM122604_22)*	<i>Environmental and Social Accounting</i>	3
MKP122602_22 (MKKM122605_22)*	<i>Forensic Accounting and Investigative Auditing</i>	3
MKP122603_22 (MKKM122606_22)*	<i>International Taxation</i>	3
MKP122604_22 (MKKM122607_22)	<i>Operational Management</i>	3

SEMESTER VII

NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
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1	MKB122701_22 (MKKM122701_22)*	KKN	3
2	MKK122701_22 (MKKM122702_22)*	Apprenticeship	2
3	MKU-122701_22	Islamic Religious Practicum	1
Total Credits			6

SEMESTER VIII

NO.	CODE	SUBJECT	SKS	PREREQUISITES COURSE
		Final Work		
1	MKK122801_22	(Thesis/Internship/Publication/Entrepreneurship Project)	4	
Total Credits			4	

*MBKM Activity Conversion Course

** Elective Courses

Table 4.12-aCPL Matrix with Semester I Courses

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introduction to Management & Business	Introduction to Economics	Business Mathematics
	ATTITUDE									
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)			V		V		V		V
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful,			V				V		V

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
	forgiving, patient, polite and wise (tabligh)									
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)			V		V		V		V
	GENERAL SKILLS									

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.			V		V		V		V
KU2	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and			V				V		

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
	outside the institution by upholding the morals of a Muslim.									
KU3	Able to use English in carrying out his profession			V				V		
	SPECIAL SKILLS									
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on									

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
	the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.									
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the					V		V		

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
	results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.									
KK3	Able to independently design business processes in an accounting information system that									V

		SEMESTER 1								
GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introduction to Management & Business	Introduction to Economics	Business Mathematics	
supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.										

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.									
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration,									

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
	audits and research.									
	KNOWLEDGE									
P1	Mastering general theoretical concepts of economics							V		V
P2	Mastering general accounting concepts in theory and principles									
P3	Mastering theoretical concepts in depth regarding audit planning, procedures and reporting.					V		V		

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Managemen t & Business	Introductio n to Economics	Business Mathemati cs
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 business and									

		SEMESTER 1								
	GRADUATES LEARNING OUTCOMES	Islamic Religious Education	English	Indonesian	Pancasila	Basic Act	Basic Act Lab	Introductio n to Manageme nt & Business	Introductio n to Economics	Business Mathemati cs
	professional ethics.									
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values									

Table 4.13-bCPL Matrix with Semester II Courses

		SEMESTER II							
GRADUATES LEARNING OUTCOMES		Fiqh of Worship	Entrepreneurship	AKM 1	Taxation I	Management Information System	Economic Theory	Financial management	Business Statistics I
ATTITUDE									
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)		V	V	V		V	V	
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)			V	V			V	
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)		V	V	V		V	V	
GENERAL SKILLS									
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.		V	V	V		V	V	
KU2	Able to maintain and develop working 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 his profession				V			V	
SPECIAL SKILLS									

		SEMESTER II							
GRADUATES LEARNING OUTCOMES		Fiqh of Worship	Entrepreneurship	AKM 1	Taxation I	Management Information System	Economic Theory	Financial management	Business Statistics I
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.								
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.			V					
KK3	Able to independently design business processes in an accounting information system that supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.				V				

		SEMESTER II							
	GRADUATES LEARNING OUTCOMES	Fiqh of Worship	Entrepreneurship	AKM 1	Taxation I	Management Information System	Economic Theory	Financial management	Business Statistics I
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.				V			V	
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.								
KNOWLEDGE									
P1	Mastering general theoretical concepts of economics								
P2	Mastering general accounting concepts in theory and principles			V				V	
P3	Mastering theoretical concepts in depth regarding audit planning, procedures and reporting.								
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.				V		V		
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.		V		V		V		

		SEMESTER II							
	GRADUATES LEARNING OUTCOMES	Fiqh of Worship	Entrepreneurship	AKM 1	Taxation I	Management Information System	Economic Theory	Financial management	Business Statistics I
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values								

Table 4.14-cCPL Matrix with Semester III Courses

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
	ATTITUDE									
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)	V	V	V	V			V	V	V
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)	V	V	V				V	V	V

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)	V	V	V	V			V	V	V
	GENERAL SKILLS									
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based on the spirit of Islam.		V	V	V			V	V	V
KU2	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.	V		V	V			V		

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
KU3	Able to use English in carrying out his profession	V		V	V			V		
SPECIAL SKILLS										
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.								V	
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of			V	V					

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
	analysis of financial and non-financial information, compile investment and financing 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 based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.		V					V		

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.									
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.				V					
	KNOWLEDGE									
P1	Mastering general theoretical concepts of economics									
P2	Mastering general accounting concepts in theory and principles			V	V					
P3	Mastering theoretical concepts in depth regarding									

		SEMESTER III								
	GRADUATES LEARNING OUTCOMES	Fiqh of Muamalah	Business Statistics II	Act Fee	AKM II	Business Law	Taxation II	Accounting Information System	Auditing I	Citizenship
	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, and business and professional ethics.		V		V					
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values	V								

Table 4.15-dCPL Matrix with Semester IV Courses

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
	ATTITUDE								
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)		V	V			V		V
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)			V			V		V
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)		V	V			V		V
	GENERAL SKILLS								
KU1	Able to demonstrate documented measurable performance in understanding and			V			V		V

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
	designing solutions to a problem using scientific principles based on the spirit of Islam.								
KU2	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.						V		
KU3	Able to use English in carrying out his profession						V		
SPECIAL SKILLS									
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in								

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
	accordance with audit standards and applicable laws and regulations in auditing financial statements.								
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing 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 based on information								

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
	technology to support management control and organizational decision making using a system development life cycle (SDLC) approach								
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.		V						V
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.								V
	KNOWLEDGE								
P1	Mastering general theoretical concepts of economics								

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
P2	Mastering general accounting concepts in theory and principles						V		V
P3	Mastering theoretical concepts in depth regarding audit planning, procedures and 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 business and professional ethics.			V					V

		SEMESTER IV							
	GRADUATES LEARNING OUTCOMES	Shirah Nabawiyah and Islamic Thought	Sharia Act	Business and Professional Ethics	Research methodology	AKL I	Management Act	Audit II	Tax Accounting
P6	concept of Islam and being able to integrate Islamic knowledge and values								V

Table 4.16-eCPL Matrix with Semester V Courses

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicum	Digital Business	Tax Management	Accounting Computer	Advanced Acmen	Business Communication	Data Analysis
	ATTITUDE											
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)		V									

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicum	Digital Business	Tax Management	Accounting Computer	Advanced Acmen	Business Communication	Data Analysis
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)		V									
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah).		V									
	GENERAL SKILLS											
KU1	Able to demonstrate documented measurable performance in understanding		V									

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounti ng	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
	and designing solutions to a problem using scientific principles based on the spirit of Islam.											
KU2	Able to maintain and develop working 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 his profession											
	SPECIAL SKILLS											

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounti ng	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.											

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.		V									

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
KK3	Able to independently design business processes in an accounting information system that supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.											
KK4	Able to prepare tax obligation reports for both individual and corporate											

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
	taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.											
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.											
	KNOWLEDGE											
P1	Mastering general theoretical concepts of economics.											
P2	Mastering general accounting concepts in		V									

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounting	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
	theory and principles.											
P3	Mastering theoretical concepts in depth regarding 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		V									

		SEMESTER V										
	GRADUATES LEARNING OUTCOMES	Belief and Morals	Public Sector Accounti ng	AKL II	Analysis & Use of Financial Reports	Audit Practicu m	Digital Business	Tax Managem ent	Accounti ng Compute r	Advanced Acmen	Business Communi cation	Data Analysis
	fields of accounting, taxation, and business and professional ethics.											
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values											

Table 4.17-fCPL Matrix with Semester VI Courses

		SEMESTER VI										
	GRADUATES LEARNING OUTCOMES	Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
	ATTITUDE											
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)		V			V	V	V	V			
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh)						V		V			

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)		V			V	V	V	V			
	GENERAL SKILLS											
KU1	Able to demonstrate documented measurable performance in understanding and designing solutions to a problem using scientific principles based					V	V	V	V			

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
	on the spirit of Islam.											
KU2	Able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside the institution by upholding the morals of a Muslim.						V					
KU3	Able to use English in carrying out his profession											
	SPECIAL SKILLS											

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.							V				

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.		V			V	V	V				

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES	Al- Quran Verses and Econo mic Hadith	Accounti ng Theory	Operatio nal Managem ent	Managem ent Control System	Governm ent Accounti ng	Internal Audit	Capital Market and Investme nt	Islamic Economic s / Introduct ion to Islamic Economic s	Internati onal Taxation	Environ mental and Social Accounti ng	Forensic Accounti ng and Investigat ive Auditing	
KK3	Able to independently design business processes in an accounting information system that supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.											

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.		V									
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.											
	KNOWLEDGE											

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
P1	Mastering general theoretical concepts of economics								V			
P2	Mastering general accounting concepts in theory and principles					V	V					
P3	Mastering theoretical concepts in depth regarding audit planning, procedures and reporting.							V				
P4	Mastering the concepts of financial management and organizational management and mastering the											

		SEMESTER VI										
GRADUATES LEARNING OUTCOMES		Al-Quran Verses and Economic Hadith	Accounting Theory	Operational Management	Management Control System	Government Accounting	Internal Audit	Capital Market and Investment	Islamic Economics / Introduction to Islamic Economics	International Taxation	Environmental and Social Accounting	Forensic Accounting and Investigative Auditing
	principles of decision making.											
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.					V		V				
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values								V			

Table 4.18-gCPL Matrix with Semester VII and VIII Courses

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
	ATTITUDE				
S1	Becoming a smart Muslim: intelligent, professional, clever (fathonah)				
S2	Becoming a Compassionate Muslim: conveying, having good morals, being grateful, forgiving, patient, polite and wise (tabligh).				
S3	Becoming a reliable Muslim: responsible, strong, honest, true, and trustworthy (shiddiq and amanah)				
	GENERAL SKILLS				
KU1	Able to demonstrate documented measurable performance in understanding and				

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
	designing solutions to a problem using scientific principles based on the spirit of Islam.				
KU2	Able to maintain and develop working 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 his profession				
	SPECIAL SKILLS				
KK1	Able to prepare audit working papers by collecting and summarizing audit evidence and able to review audit evidence on the financial statements of commercial				

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
	entities in accordance with audit standards and applicable laws and regulations in auditing financial statements.				
KK2	Able to compile, analyze, and interpret financial reports of individual entities and consolidated entities, compile reports on the results of analysis of financial and non-financial information, compile investment and financing reports, compile and analyze management accounting reports.				

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
KK3	Able to independently design business processes in an accounting information system that supports the provision of information based on information technology to support management control and organizational decision making using a system development life cycle (SDLC) approach.				
KK4	Able to prepare tax obligation reports for both individual and corporate taxpayers by calculating and reconciling taxes in accordance with applicable tax laws in Indonesia.				

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
KK5	Able to operate and utilize software for the preparation of financial reports, budgets, tax administration, audits and research.				
	KNOWLEDGE				
P1	Mastering general theoretical concepts of economics				
P2	Mastering general accounting concepts in theory and principles				
P3	Mastering theoretical concepts in depth regarding audit planning, procedures and reporting.				
P4	Mastering the concepts of financial management and organizational management and mastering the principles of decision making.				

		SEMESTER VII	SEMESTER VIII		
	GRADUATES LEARNING OUTCOMES	KKN	Apprenticeship	Islamic Religious Practicum	Thesis
P5	Mastering factual knowledge of policies and regulations relevant to the fields of accounting, taxation, and business and professional ethics.				
P6	Knowing the concept of Islam and being able to integrate Islamic knowledge and values				

4.5 Learning Evaluation

Assessment and Testing

The learning process and outcomes use assessment principles:

1. Educational principle: namely an assessment that motivates students to be able to improve their planning and learning methods; and achieve graduate learning outcomes.
2. Authentic principle: this is an assessment that is oriented towards a continuous learning process and learning outcomes that reflect students' abilities during the learning process.
3. Objective principle: this is an assessment that is based on standards agreed upon between lecturers and students and is 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 start of the lecture, and understood by students.
5. Transparent principle: this is an assessment whose procedures and results can be accessed by all stakeholders.

Realm	Value Portion	Percentage
Knowledge is measured by: -UTS -UAS	30% of total score/exam (total score = 100)	60%
Skills are measured by: Assignments for 1 semester (independent assignments and group assignments)	Independent assignment 40% Group Assignment 60%	25%
Attitude :	Attitude score: 100	15%

Realm	Value Portion	Percentage
Accumulation of student attitude observations for 16 weeks based on the summary of attitude observation table	Less score due to violation = x (100-X) X 25%	

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

Table 4.19 Attitude Assessment Rubric

Component Attitude	Points	Attitude Description	Score	Frequency	Total Score
Early Score					100
Honesty	1.a.	Students suspected of plagiarism part in making his assignment	(-10)		
	1.b.	Students suspected of plagiarism total in making his assignment	(-20)		
	1.c.	Students work together to complete the assignment quiz / exam	(-10)		
	1.d.	Students prepare cheat sheets during exams	(-10)		
Discipline	2.a	Students arrive late when attending lecture (more than 15 minutes tolerance)	(-2)		
	2.b.	Students are absent / are absent by others	(-5)		
Not quite enough Answer	3	Students are late in submitting assignments	(-5)		
Cooperation	4	Students cannot work together in	(-5)		

Component Attitude	Points	Attitude Description	Score	Frequency	Total Score
		his/her group (working alone or not contributing to group assignments)			
Politeness	5.a.	Students behave rudely towards lecturer or classmate	(-5)		
	5.b.	Students making noise in class	(-2)		
	5.c.	Students speak rudely or dirty	(-5)		
	5.d.	Students commit physical violence against others	(-15)		
	5.e.	Students are neatly dressed (not wearing t-shirts) oblong/torn pants/long hair)	(-5)		
Final Score					

Assessment of skill achievement in the form of assignments is carried out using performance assessment techniques and oral tests using holistic rubrics. The rubric for skill assessment can be seen in table 4.11.

Table 4.20 Holistic Assessment Rubric

Grade	Score	Assessment criteria
Very less	<40	The assignments are not presented systematically, not in accordance with the format, <25% discussion answers the problem
Not enough	40-54	The assignments are not presented systematically, made according to the format, 25-50%N discussion answers the problem
Enough	55-69	Task served systematic, made in accordance format, 20-50% discussion answers the problem
Good	70-84	Assignments are presented systematically, made according to the format, 51-75% discussion answers the problem
Very good	85-100	Task served in a way systematic, made in accordance format, the discussion has answered the problem

Knowledge assessment is carried out using written test assessment techniques. In this case, it is carried out in the form of mid-term exams and final semester exams. The exam is in

the form of a written test with multiple choice questions or essays/cases. Each question has a value weight.

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

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

4.6 Learning Outcome Evaluation System and Study Deadline

Rating System

The assessment 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 stated based on the conversion in Table 4.12.

Table 4.21 Accounting Study Program Assessment System

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

Value Range	Number	Letter	Meaning
30 – 34	1.25	D+	Not pass
25 - 29	1.00	D	Not pass
0 - 24	0.00	E	Not pass

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

grade point

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

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

N_i is the conversion value of the i -th course and K_i is the amount of credits for the i -th course. The summation is done for all courses that are assessed. If there is a course that is T, then the course is not taken into account. IPS is calculated based on the total number of credits in the relevant semester 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 graduated from their studies in the accounting study program.

Final Assessment of Study Program

The graduation predicate is an academic award for the achievements obtained by a student during lectures in the accounting study program at the Faculty of Economics, as shown in table 4.13.

Table 4.22 Accounting Study Program Graduation Predicate

Graduation Predicate		GPA	Provision
1.	<i>Cum Laude</i> (Praise)	3.51 – 4.00	Study period 3.5 years and maximum 4 years and minimum grade B-
2.	Very satisfactory	3.01 – 3.50	No D grade.
3.	Satisfying	2.76 – 3.00	No D grade.

Academic Degree

- On the diploma, the following are stated: Academic degree and professional title of the graduate, name of faculty, study program and complete graduation date.
- 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 Activities (BKP)

Independent Learning Independent Campus (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 provides the right/choice for undergraduate students (other than medical and dental study programs) to study outside their study program for a maximum of three semesters. Independent Campus activities provide challenges and opportunities for students to develop their creativity, capacity, personality, and needs, as well as develop independence in seeking and finding knowledge through reality and field dynamics, 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 rapid social, cultural, world of work and technological advances (Ministry of Education and Culture, 2020).

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

The form of learning outside the study program referred to is a learning process consisting of:

1. Learning in other study programs at the same university, Forms of learning that students can take to increase their competence and support the fulfillment of learning outcomes that are already stated in the study program curriculum structure and curriculum development to enrich CPL, which can be in the form of elective courses.
2. Learning in the same study program at different universities

3. Forms of learning that students can take in the same study program outside YARSI University, to enrich their experience and scientific context in an effort to optimize CPL.
4. Learning in different study programs at different universities
5. The form of learning that students can take in different study programs and universities to support the fulfillment of learning outcomes that are already stated in the study program curriculum structure, as well as curriculum development to enrich CPL.
6. Learning at non-university institutions The forms of activities that can be carried out at non-university institutions can be;
 1. internship/work experience,
 2. teaching assistance in educational units,
 3. research,
 4. humanitarian projects,
 5. entrepreneurial activities,
 6. independent studies/projects, and
 7. building villages/ Thematic Community Service Lectures (Ministry of Education and Culture, 2020).

In general, activities that can be carried out outside the study program/MBKM are as shown in Figure 3.



Picture 3 Form of Learning Activities (BKP) MBKM

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

5.2 Implementation of Learning Activity Forms (BKP)

BKP MBKM in the accounting study program environment is implemented starting from semester 5. For students who take BKP MBKM in semester 5, but there are still core accounting competency courses, these courses can be taken in evening classes or in the next odd semester (semester 7). With special considerations, the study program can allow students under semester 5 to take part in MBKM activities. Several things that must be prepared well by the study program, Academic Advisor (PA), students and partners so that learning activities outside the study program can be carried out optimally are described in the following sub-chapters:

1. Study Program Tasks

- a. Compiling or adapting the curriculum to the independent campus implementation model;
- b. Together with the Faculty, determine the MBKM BKP that students may participate in along with the requirements, find partners and prepare MoU or SPK documents with partners;
- c. Looking for a suitable partner to become a vehicle for BKP MBKM;
- d. Appoint lecturers as PIC for each BKP MBKM;
- e. Appointing Academic Supervisors (PA) by considering educational requirements, expertise and abilities;
- f. Appointing Field Supervisors (DPL) to carry out the task of supervising and assessing student activities outside the study program;
- g. Managing the administration of student activities outside the study program is an inseparable part of the University's Academic Information System;
- h. Determining courses that can be taken by students outside the study program both within and outside YARSI University;

- i. Carry out equivalence/conversion of each BKP MBKM, by following the rules set by the University;
- j. Facilitate if there are compulsory courses that students have not completed, by following the rules set by the University;
- k. Prepare standards, manuals and procedures for quality assurance of MBKM implementation at the Study Program level;
- l. Conducting socialization of 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 you will take, by filling in the 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 the Ministry of Research, Technology and Higher Education);
- d. Students are obliged to continue to make payments for the Education Implementation Contribution and Education Implementation Fees while participating in the Independent Learning Independent Campus activities in accordance with applicable provisions.
- e. Following the MBKM BKP taken, in accordance with the established academic guidelines and other provisions stipulated by the Ministry of Research, Technology and Higher Education (for students who follow the BKP MBKM Kemristek Dikti).

3. Duties of Academic Supervisor (PA)

- a. Providing direction and guidance regarding the BKP MBKM that will be taken by students;
- b. Carrying out equalization of MBKM activities that have been carried out by students both inside and outside the University and submitting it to the Faculty Leadership.

4. Duties of Field Supervisor Lecturer (DPL)

- a. Provide direction and guidance to students in implementing BKP MBKM;

- b. Create an activity log book with a mentor from a partner to evaluate student MBKM activities;
- c. Providing joint assessments with mentors from Partners 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/study programs;
- b. Implementing BKP MBKM in accordance with the provisions contained in the cooperation document (MoU/SPK);
- c. Appoint a supervisor to accompany students in the BKP MBKM.

5.3 Prerequisites for Withdrawal

Students who will take activities outside the study program must meet the established prerequisites, namely:

1. Active students registered with PD Dikti;
2. Have met the administrative and financial requirements at the Faculty level; and
3. Have completed a minimum of 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 education stage 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 opportunities include:
 - 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 the MBKM activity, students are allowed to start compiling and discussing the thesis proposal with the thesis supervisor if they have completed 100 credits before participating in this MBKM activity;

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

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

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

If students are interested in taking MBKM activities that happen to not be 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 Learning Activity Form Taking Mechanism (BKP)

The mechanism for taking MBKM activities will vary depending on the MBKM BKP chosen by the student. The following is an explanation for each variation of BKP available (Kemendikbud, 2020).

1. Student Exchange

This student exchange activity has the following objectives:

- 1) Studying across campuses, living with family on the destination campus, students' insight into diversity will grow, cross-cultural and ethnic brotherhood will grow stronger.
- 2) Building student friendships between regions, tribes, cultures, and religions, thereby increasing the spirit of national unity.
- 3) Organizing the transfer of knowledge to cover educational disparities between domestic universities and the conditions of higher education in the country and abroad.

There are 3 BKP that can be done within the framework of student exchange, this BKP can be done face-to-face (offline), online or blended. The BKP student exchange that can be done are:

1. **Student exchange between study programs at the same university**, is a form of learning that students can take to support the fulfillment of learning outcomes that are already stated in the study program curriculum structure and curriculum development to enrich the learning outcomes of graduates which can be in 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 their experience and scientific context obtained at other universities that have unique characteristics or learning support facilities to optimize CPL.
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 have been stated in the study program curriculum structure, as well as curriculum development to enrich the learning outcomes of graduates. The implementation mechanism for this BKP is:
 - a. Study Programs - University
 - 1) Making agreements with partner universities including the learning process, semester credit recognition and assessment, as well as financing schemes (for BKP 2 and 3);
 - 2) Cooperation can be carried out in the form of bilateral, consortium (study program association), cluster (based on accreditation), or zoning (based on region) (for BKP 2 and 3);
 - 3) Providing and offering courses and determining the number of credits for courses that can be taken by students from other study programs in the same university or students from 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) Get approval from the PA lecturer;
 - 2) Filling out the KRS;
 - 3) Following 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 program at another university (for BKP 2 and 3).

2. Apprenticeship

The BKP internship/work practice carried out for 1-2 semesters has the following aims:

1) For students:

- a) Provide sufficient experience and direct learning in the workplace (experiential learning).
- b) Students will gain hard skills (skills, complex problem solving, analytical skills, etc.), as well as soft skills (professional/work ethics, communication, cooperation, etc.).

2) For partners:

- a. Obtaining talents who, if suitable, can be recruited directly, thereby reducing recruitment and initial training/induction costs.

Through this activity, industrial problems will flow to the University so that updating teaching materials and lecturers' learning and research topics in universities will be more relevant. The implementation mechanism for this BKP is:

a. Study programs – Universities:

1. Making agreements in the form of cooperation documents (MoU/SPK) with partners including learning processes, semester credit recognition and assessment;
2. Developing an internship program with partners, including activities during the internship program, competencies that students will acquire, and 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 location for monitoring and evaluation.
4. Report this activity to the Higher Education Database (PDPT)

b. Internship Partners:

1. Together with the University, prepare and agree on internship programs that will be offered to students;
2. Ensure a quality internship process in accordance with the cooperation documents (MoU/SPK);
3. Providing supervisors/mentors/coaches to accompany students/groups of students during internships;

4. Providing rights and guarantees in accordance with statutory regulations (health insurance, work safety, internship fees, internship employee rights).

c. Student:

1. Get approval from the PA lecturer and get an internship supervisor;
2. Filling out the KRS;
3. Register and take part in the internship selection according to the internship location's provisions (for students who take part in internship activities from the Ministry of Research, Technology and Higher Education);
4. Carry out internship activities according to the direction of the supervisor and internship supervising lecturer;
5. Fill in the logbook according to the activities carried out;
6. Compile activity reports and submit reports (written/presentation) to supervisors and supervising lecturers.

d. Supervisor & lecturer

1. The supervising lecturer provides guidance to students before leaving for their internship;
2. The supervising lecturer and supervisor compile a logbook to record student activities during the internship process;
3. The supervising lecturer provides direction and assignments for students during the internship process and the supervisor becomes a mentor and guides students during the internship process;
4. The supervising lecturer together with the supervisor carries out an evaluation/assessment.

3. Teaching Assistance in Educational Units

Learning activities in the form of teaching assistance are carried out by students in educational units such as elementary, middle, and high schools. Schools where teaching practice can be located in urban areas or in remote areas. The objectives of BKP teaching assistance in educational units include:

- a) Providing opportunities for students who have an interest in education to participate in teaching and deepen their knowledge by becoming teachers in educational units.

- b) Helping to improve the equality of education quality, as well as the relevance of primary and secondary education to higher education and modern developments.

The BKP mechanism is:

a. Study programs – Universities:

1. Prepare cooperation documents (MoU/SPK) with educational unit partners (certain conditions), permission from the education office, and prepare joint programs with local educational units;
2. Providing opportunities for students to teach in formal and non-formal educational units;
3. Educational unit data can be obtained from the Ministry of Education and Culture or from the local Education Office;
4. Assigning a supervising lecturer to provide guidance, training, monitoring and evaluation of teaching activities in educational units carried out by students;
5. Carrying out equivalency/recognition of teaching activity hours in educational units to be recognized as credits;
6. Report this activity to the Higher Education Database (PDPT).

b. School/Educational Unit:

1. Ensure that teaching activities at the educational unit attended by students are in accordance with the agreement in the cooperation contract;
2. Appointing a companion teacher for students who carry out teaching activities in educational units.

c. Student

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

4. Carrying out teaching assistance activities in educational units under the guidance of assistant teachers and supervising lecturers;
5. Fill in the logbook according to the activities carried out;
6. Compile activity reports and submit reports (written/presentation) to accompanying teachers and supervising lecturers.

d. Supervising lecturer & accompanying teacher

1. The supervising lecturer provides guidance to students before leaving for school;
2. The supervising lecturer together with the supervising teacher prepares a logbook to record the student's activities during the internship process;
3. The supervising lecturer provides direction for students during the assistance process and the supervising teacher becomes a mentor and guides students during the assistance process;
4. The supervising lecturer together with the mentor teacher conducts an evaluation/assessment.

4. Research For students who are interested in becoming researchers,

independent learning can be realized in the form of research activities at research institutions/study centers or by becoming a member of a research team in lecturer research, either independently or funded by YARSI University's internal funds/external funds. Through research, students can build critical thinking. The objectives of the research program include:

- 1) Giving students experience in large research projects will strengthen the research talent pool topically.
- 2) Students gain research competencies through direct guidance by researchers at research institutions/study centers.
- 3) Improving the ecosystem and quality of research in Indonesian laboratories and research institutions by providing research resources and early regeneration of researchers.

The mechanism for implementing research is as follows:

a. Study Programs - University

1. Making agreements in the form of cooperation documents (MoU/SPK) with partners from Research Institutions/Research Laboratories;
2. Granting 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 the Teaching Campus activities from the Ministry of Research, Technology and Higher Education);
3. Appoint a supervising lecturer to provide guidance and supervision;
4. Establish minimum competencies and develop them by Research Institutions;
5. Conducting final evaluation and equalization of research activities in institutions/laboratories into relevant courses (SKS) and ongoing programs;
6. Prepare technical guidelines for learning activities through research;
7. Reporting activities to the Higher Education Database.

b. Partner Institutions

1. Appointing supervisors for students in conducting research;
2. Together with the supervising lecturer, carry out evaluation and assessment of research projects carried out by students.

c. Student

1. Get approval from the PA lecturer;
2. Carrying out research activities in accordance with the direction of the research institution/study center where the research is conducted;
3. Fill in the logbook according to the activities carried out;
4. Compile activity reports and submit reports in the form of research reports/thesis or scientific publications.

d. Supervisor & lecturer

1. The supervising lecturer provides guidance to students before leaving for their internship;
2. The supervising lecturer and supervisor compile a logbook to record student activities during research activities;

3. The supervising lecturer and supervisor provide direction during activities and carry out evaluations/assessments.

5. Humanitarian Project

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

- a) Preparing superior students who uphold humanitarian values in carrying out their duties based on religion, morals and ethics.
- b) Training students to have social sensitivity to explore and dive into existing problems and contribute to providing solutions according to their respective interests and expertise.

The BKP mechanism is:

a. Study Program – University

1. Making agreements in the form of cooperation documents (MoU/SPK) with partners both domestically (local government, PMI, BPBD, BNPB, etc.) and from foreign institutions (UNESCO, UNICEF, WHO, UNOCHA, UNHCR, etc.);
2. Appointing a supervising lecturer to provide assistance, supervision, assessment and evaluation of 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 ongoing 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 Institutions

1. Humanitarian activities participated in by students are in accordance with the agreement in the cooperation document (MoU/SPK);
2. Ensure the fulfillment of students' rights and safety while participating in humanitarian projects;

3. Appointing supervisors/mentors in humanitarian projects participated by students.

c. Student

1. Get approval from the PA lecturer;
2. Carrying out humanitarian project (volunteer) activities under the guidance of a supervising lecturer and field supervisor/mentor;
3. Fill in the logbook according to the activities carried out;
4. Compile activity reports and submit reports in the form of publications or presentations.

d. Supervisor & lecturer

1. The supervising lecturer provides guidance to students before leaving for their internship;
2. The supervising lecturer and supervisor compile a logbook to record student activities during the activity;
3. The supervising lecturer and supervisor provide direction during activities and carry out evaluations/assessments.

6. Entrepreneurial Activities

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

The objectives of the entrepreneurial activity program:

- a) Providing students who have an interest in entrepreneurship to develop their business early and with guidance
- b) Addressing the problem of unemployment which results in intellectual unemployment among graduates

As for the mechanism for implementing entrepreneurial activities, it is as follows:

a. Study Programs - University

1. Compiling a syllabus for 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, assessment rubrics or measures of learning achievement can be prepared. For example, if students succeed in creating 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 supervising lecturers, expert mentors in entrepreneurship/successful entrepreneurs;
5. Universities that have incubation centers are expected to integrate this program with the center. Those who do not have one can collaborate with business incubation and acceleration centers;
6. Universities work together with partner institutions to provide an integrated entrepreneurship learning system with direct practice. This learning system can be in the form of training facilitation, mentoring, and guidance from mentors/entrepreneurs;
7. Develop technical guidelines for learning activities through entrepreneurship.

b. Student

1. Get approval from the PA lecturer;
2. Students prepare entrepreneurial activity proposals with guidance from entrepreneurial supervisors/mentors;
3. Carrying out entrepreneurial activities under the guidance of a supervising lecturer or entrepreneurial mentor;
4. Delivering the results of entrepreneurial activities and delivering reports in the form of presentations.

c. Supervisor

1. Accompanying students during entrepreneurial activities starting from preparing reports until the end of the activity;
2. Conduct evaluation/assessment of 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 be done in the form of cross-disciplinary group work. The objectives of independent study programs/projects include:

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

As for the implementation mechanism of this BKP, it is:

a. Study Programs - University

1. Providing a team of accompanying lecturers for independent projects submitted by student teams according to the expertise of the proposed independent project topic;
2. Facilitate the formation of an independent project team consisting of students from across disciplines;
3. Assess the feasibility of proposed independent projects;
4. Providing guidance, mentoring, and training in the independent project process carried out by student teams.

b. Student

1. Get approval from the PA lecturer;
2. Create a proposal for a cross-disciplinary Independent Study activity;
3. Carrying out Independent Study activities;
4. Produce products or participate in national or international competitions;
5. Compile activity reports and submit them in the form of reports.

c. Supervisor

1. Accompanying students during entrepreneurial activities starting from preparing reports until the end of the activity;
2. Conduct evaluation/assessment of students.

8. Building Villages/Thematic Real Work Lectures Thematic Real Work Lectures (KKNT)

It is a form of education by providing learning experiences for students to live in the community outside the campus, which directly together with the community identifies potential and handles problems so that it is expected to be able to develop the potential of the village/region and formulate solutions to problems in the village. KKNT activities are expected to hone soft skills of partnership, cross-disciplinary/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. The objectives of this BKP include:

- a) Providing opportunities for students to utilize their knowledge, technology and skills in collaboration with many stakeholders in the field.
- b) Helping accelerate development in rural areas together with the Ministry of Villages, Disadvantaged Regions and Transmigration

As for the implementation mechanism of BKP KKNT, it is as follows:

a. Study Programs - University

1. Create SOPs and compile a guidebook for implementing KKNT activities including the forms needed for student evaluation/assessment;
2. Determining the theme of the KKNT activities to be carried out;
3. Establish cooperation with partners to organize KKNT activities
4. Managing the division of groups between study programs and the placement of KKNT locations for each group;
5. Providing briefing lectures in the form of materials needed in implementing KKNT activities;
6. Assigning a supervising lecturer who will guide students during KKNT
7. If possible, the supervisor will visit the KKNT location for monitoring and evaluation;
8. Departing and returning students from campus to the program placement location;
9. Reporting the results of KKNT activities to the Directorate General of Higher Education.

b. Student

1. Get approval from the PA lecturer;
2. Carrying out activities based on the KKN theme determined by the University and identifying problems found in the field;
3. Reporting activity results in the form of written reports and presentations;

c. Field Supervisor Lecturer (DPL);

1. Accompanying and guiding students during KKNT activities;
2. If possible, accompany students to the placement location;
3. Conducting assessments of students starting from student activities at the placement location to the preparation of final reports and presentations;
4. Other provisions may be regulated by the implementing university.

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

- a) College
- b) Student
- c) Other non-binding sources

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

Assessment Mechanism

Assessment/evaluation is one of a series of activities in improving the quality, performance, and productivity in implementing BKP outside the study program. The focus of the evaluation is the individual student, namely the achievements achieved in implementing the activity. 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 self-confidence that must

be possessed by students. This assessment is carried out in the realm of attitude, knowledge, and skills. The principles of independent BKP assessment outside the study program must refer to the five assessment principles, as written in Chapter 2. The assessment is carried out jointly between the field supervisor who has been 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 outcome abilities or student learning achievement indicators are determined by the study program together with the partner. The BKP assessment aspects are as explained in the following table:

Table 5.1 Assessment Aspects of BKP MBKM

Category	Example
Attitude	Presence during briefing and implementation Discipline in carrying out tasks
Knowledge	In accordance with CPL Study Program
General Skills	Ability to make reports Ability to present final report Ability to carry out tasks
Special Skills	In accordance with CPL Study Program

The assessments carried out include process and result assessments. Process assessments can be done by observation and result assessments are done by assessing the final report/presentation. The instrument used in this BKP assessment is a descriptive rubric. need to pay attention to:

- Student exchanges between study programs at the same university are carried out with assessment standards from the recipient study program.
- Student exchanges in the same or different study programs at different universities are carried out with the assessment standards of partner universities. The assessment principles of BKP outside the study program organized by other institutions will follow the assessment standards made by the study program and partners. If the partner does not prepare the assessment mechanism and instruments, then it can refer to the independent BKP assessment mechanism explained previously.

SKS Arrangement and Equivalence

The focus of the independent learning program is on learning outcomes. The Higher Education Curriculum is basically not just a collection of courses, but a design of 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 equated with existing courses but are recognized in the form of competencies obtained during the 6 months of implementation of the activity, both hard skills and soft skills according to the desired learning outcomes. The equivalency will be given in the form of a competency certificate that lists the hard skills and/or soft skills obtained by students and is equivalent to 20 credits.
2. Structured form MBKM activities are stated in the form of equivalence with existing courses in the curriculum matrix of 20 credits.
3. Hybrid form 100 Is a combination of free-form and structured form.

In the accounting study program, the MBKM activity weight equivalency uses a structured form. MBKM activities are stated in the form of equivalency with courses in the curriculum matrix of 20 credits. The MBKM activity weight equivalency is ratified by the Dean's Decree. The conversion courses that can be equated 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