

**CURRICULUM DOCUMENTS AND SEMESTER
LEARNING PLANS BASED ON MBKM AND OBE**



**INSTITUTE FOR DEVELOPMENT AND
QUALITY ASSURANCE OF EDUCATION
(LPPMP) HALU OLEO UNIVERSITY
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CURRICULUM DOCUMENTS

Study Program : Accounting
Faculty : Economics and Business
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**MINISTRY OF EDUCATION, CULTURE RESEARCH AND
TECHNOLOGY UNIVERSITY HALU OLEO
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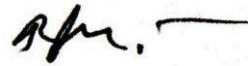
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TABLE OF CONTENTS

Table of Contents	i
Foreword	ii
Study Program Identity	iii
1. Curriculum Foundation	1
1.1 Philosophical Foundation	1
1.2 Sociological Foundations	2
1.3 Psychological Foundations	3
1.4 Historical Foundation	4
1.5 Legal Basis	5
2. Vision, Mission, Goals, and Strategies of the Study Program	5
2.1 Vision	5
2.2 Mission	6
2.3 Purpose	6
2.4 Strategy	7
2.5 University Value	8
3. Curriculum Evaluation & Tracer Study Results	8
3.1 Curriculum Evaluation	8
3.2 Tracer Study	9
4. Graduate Profile & Formulation of Graduate Learning Outcomes (ELOs)	10
4.1 Graduate Profile	10
4.2 Formulation Cpl	11
4.3 Cpl Relationship Matrix with Graduate Profile	14
5. Determination of Study Materials	17
5.1 Overview of Body Of Knowledge (BOK)	17
5.2 Description of Study Material	22
6. Course Formation and Determination of SKS Weight	23
7. Course Structure in the Study Program Curriculum	85
7.1 Curriculum Matrix	85
7.2 Curriculum Map Based on Cpl Study Program	87
8. List of Course Distribution for Each Semester	88
9. Semester Learning Plan (RPS)	91
10. Learning Assessment	116
10.1 Rubric	116
10.2 Learning Outcomes Assessment Portfolio	117
11. Implementation of Student Learning Rights Maximum 3 Semesters	118
11.1 Mbkm Implementation Model (Example)	118
11.2 Courses that must be taken in the study program itself	119
11.3 Course Learning (Mk) Outside the Study Program (Example)	120
11.4 Forms of Learning Activities Outside Higher Education (Example).	120
11.5 Quality Assurance of Mbkm Implementation	121
12. Cover	122

FOREWORD

Praise be to Allah SWT who has given His grace and guidance so that we can complete this curriculum document on time. The Higher Education Curriculum (KPT) as an institutional mandate is expected to improve the quality of continuous learning, keep up with the demands of changing times, encourage continuous learning, and realize the specified learning outcomes. Therefore, the MBKM policy provides more open opportunities for students, where Learning in an Independent Campus provides challenges and opportunities for the development of creativity, capacity, personality, and student needs as well as developing independence in seeking and finding knowledge through the realities and dynamics of the field, such as ability requirements, real problems, social interaction, collaboration, self-management, performance demands, targets, and achievements.

Referring to the Permendikbfields program of Halu Oleo University, through the Study Program Implementing Independent Curriculum Cooperation Learning Independent,t Campus compiled and adjusted the curriculum to an independent campus implementation model. The study program is ready to facilitate students' rights to be able to take credits in different study programs at the same university for one semester or the equivalent of 20 credits, and facilitate students to be able to take credits outside the university for a maximum of two semesters or the equivalent of 40 credits. We would also like to thank all those who have contributed to the preparation of this document so that we can complete it.

Compilation Team

STUDY PROGRAM IDENTITY

1	Name of College (PT)	Halu Oleo University <input type="checkbox"/> PTN
2	Faculty	Faculty of Economics and Business
3	Major/Department	Accounting
4	Study Program	Accounting
5	Accreditation Status	Superior
6	Number of Students	1333
7	Number of Lecturers	25
8	Study Program Address	Bumi Tridharma Anduonuhu Campus Kendari
9	Phone	0401
10	Web PRODI/PT	uho.ac.id/.....

1. CURRICULUM FOUNDATION

1.1. Philosophical Foundation

The philosophical foundation of the Accounting Department curriculum is **curriculum development that determines the quality of students**. The Accounting Department curriculum includes the source and content of the curriculum, the learning process, the position of students, the assessment of learning outcomes, the relationship between students and the community, and the natural environment surrounding them. The FEB UHO Accounting Department curriculum was developed as a basis for developing the full potential of students to become Indonesian human beings of quality, dignity, and character, who produce comprehensive intelligent graduates in the development of education, as stated in the national education goals. The Accounting Department's philosophy in curriculum development is based on the 2015 curriculum, using the following philosophy:

1. The FEB Accounting Department curriculum is rooted in the diverse culture of the Indonesian people in building the nation's present and future life. The development of the FEB Accounting Department Curriculum in the community is adjusted to the characteristics of the mainland and archipelago regions, so that students who are prepared for future life are always a reference for the curriculum. This implies that the FEB Accounting Department curriculum is an educational design designed to prepare the lives of the nation's young generation with quality.
2. Students of the FEB UHO Accounting Department are creative heirs of the nation who are able to compete and adapt and be responsive to developments in science and technology and skilled in carrying out research, especially in the field of accounting, so that it can be used as a benchmark for the benefit of learning, development, and development of accounting science and applied fields in general. Students are able to fill the available jobs, especially in the fields of financial accounting, management accounting, tax accounting, auditing, and other relevant fields that are in accordance with the level of psychological maturity and physical maturity of students.
3. The curriculum of the FEB UHO Accounting Department develops the ability to think rationally, be smart in academics, and uphold the values of accounting academic ethics learned to generate a sense of pride, applied and manifested in personal life, social interactions in the surrounding community, and in the life of the nation today.
4. The curriculum of the FEB UHO Accounting Department aims to develop the intellectual intelligence and intelligence of academic ethical values, communication skills, social attitudes, caring, and participation to build a better life for society and the nation (*experimentalism and social reconstructivism*).

With the philosophy of the FEB UHO Accounting Department, the Curriculum contains the **development of the potential of students who have the ability to think creatively and innovatively in solving problems in society using**

information technology (IT) to build a democratic and dignified society.

1.2. Foundations of Sociology

1. The curriculum of the FEB UHO Accounting Department developed in the education process is expected to **contribute to improving the quality of life in society, nation, state, and the advancement of civilization through information technology based on Pancasila**, as well as the educational development objectives of students acting as citizens who are proud and love the country, have nationalism, and a sense of responsibility to the state and nation.
2. The curriculum of the FEB UHO Accounting Department is the **result of the social interaction of students with the community**, the world of work, and the development of science and technology, which has implications for the demands for continuous curriculum changes and is adjusted to the ideas that arise from a change. Changes in the curriculum of the FEB UHO Accounting Department are possible due to the development of societal demands, such as changes in laws, regulations, and government decisions. It is intended that the accounting department can always respond to the demands of change in accordance with its era. Thus the output of the FEB UHO Accounting Department will be able to contribute optimally in efforts to build a *knowledge-based society*,
3. **Students of the FEB UHO Accounting Department come from the community and receive both formal and informal education** in a community environment with all the characteristics of the mainland and islands, as well as cultural wealth as the basis and, at the same time, a reference in the curriculum of the FEB UHO Accounting Department so that it can interpret individual needs within the scope of community interests.
4. Students of the Accounting Department in **the FEB UHO Accounting Department Curriculum** determined that **one of the important aspects of the sociocultural system is the order of values that govern the way of life and behavior of community members**. These values can originate from religion, culture, politics, or other aspects of life. The values that exist in society also develop so that every member of society is required to make changes and adjustments to the demands of developments that occur around society.

Thus, the curriculum of the FEB UHO Accounting Department, which is developed, prioritizes life considering, responding to, and based on socio-cultural developments in the study of life, and the development of information technology in people's lives, both in local, national, and international contexts.

1.3. Psychological Foundations

1. The FEB UHO Accounting Department curriculum, which refers to the 2015 curriculum, is intended to **meet the demands of the development of accounting science and information technology, which is centered on the development of students and their life context**. Applying a psychological foundation in the process of developing the Accounting Department curriculum is relevant to the nature of students, both adjustments in terms of material/material that must be given / learned by students, as well as in terms of delivery and learning processes and adjustments from other elements of educational efforts.
2. The curriculum development of the FEB UHO Accounting Department **pays attention to and considers the aspects of students in the implementation of the curriculum as a vehicle for maturing students in** accordance with the psychological development of students, so that the implementation of the FEB UHO Accounting Department curriculum will be achieved optimally. Psychological elements in curriculum development absolutely need to be considered because students are individuals who are in the process of development (physical, intellectual, social-emotional, moral). The main task of an educator is to help optimize the development of students based on their developmental tasks.
3. The curriculum development process for the FEB UHO Accounting Department is based on two **closely related** branches of **psychology: developmental psychology and learning psychology**. Developmental psychology is the study of individual behavior in relation to development. In developmental psychology, the nature of development, stages of development, aspects of development, and individual developmental tasks, which are related to individual development, are studied, all of which can be considered and underlie curriculum development. Learning psychology is the study of individual behavior in the context of learning. Learning psychology examines the nature of learning and learning theories, as well as various other aspects of individual behavior in learning, all of which can be taken into consideration, as well as underlying curriculum development.
4. In developing the curriculum **for the** Accounting Department of FEB UHO, **it is always related to the** Accounting Department for the **benefit of students, so the psychological foundation must absolutely be used as the basis in the curriculum development process**. The development experience of students is generally obtained through the learning process. Teachers, as educators, must strive for better ways and methods to carry out the learning process in order to obtain optimal results; in this case, the learning process requires deep thought by paying attention to the psychology of learning.
5. Developmental psychology is needed, especially in **terms of determining the content of the FEB UHO Accounting Department curriculum that is given or learned by students, both the depth and breadth of the material, the level of difficulty and feasibility, and the benefits that are adjusted to the stage and developmental tasks**.

learners. Learning psychology contributes to the curriculum development of the FEB UHO Accounting Department, especially regarding how the curriculum is given, how to learn it, and how the curriculum implementation strategy is.

A competency-based curriculum is a curriculum model framework for achieving learning objectives centered on outcomes and not only on material completion (outcome-based education-OBE). The implementation of the FEB UHO Accounting Department curriculum contains a psychological foundation that refers to Spencer's theory, which states that competence is a person's basic characteristic, which is the basis for the best potential in work under certain conditions. There are five types of competencies in the implementation of the learning curriculum: (1) *motive*, something that a person has to think consistently or the desire to take an action; (2) *innate*, namely, physical characteristics that respond consistently to various situations or information; (3) *self-concept*, namely behavior, values, or image of a person; (4) *knowledge*, namely specific information that a person has; and (4) *knowledge*, namely, specific information that a person has. (5) *skills*; namely the ability to perform tasks physically and mentally

1.4. Historical Foundation

The historical foundation of the FEB Accounting Department Curriculum is **to build community life and corporate and government governance with accounting principles based on the study of accountability, transparency, and ethical values in the lives of nations and states, which are developed from the inheritance of the nation's values and achievements in the past** as well as future life, which is used as a starting point in education.

The dimensions of national life in community life, corporate and government governance, and the past, present, and future become the philosophical basis for curriculum development. **Human beings as inheritors of the values and achievements of the nation in the past provide the basis for the life of the nation and individuals as members of society**, capital that is used and developed to build the quality of life of the nation and individuals needed for present life, and the sustainability of the life of the nation and its citizens in the future.

With these three dimensions of life, the **curriculum always places learners in their socio-cultural environment**, develops learners' individual lives as citizens who do not lose their personality and qualities for a better present life, and builds a better future life.

Therefore, the **curriculum of the FEB UHO Accounting Department always needs to be adjusted to meet the needs and developments of the times**, especially the development of science and information technology. **The** FEB UHO Accounting Department curriculum, which is currently in use, has undergone a revision stage that previously used the KKNl curriculum in 2018. Furthermore, taking into account the current conditions, it is necessary to develop a curriculum that can

adapt to the future development of science and information technology.

1.5. Legal Foundation

1.5.1. Higher Education Regulations

The Juridical Foundation of the Biology Education Curriculum

1. Law of the Republic of Indonesia Number 14 Year 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 Number 157, Supplement to State Gazette of the Republic of Indonesia Number 4586)
2. Law of the Republic of Indonesia Number 12 Year 2012 on Higher Education (State Gazette of the Republic of Indonesia Year 2012 Number 158, Supplement to State Gazette of the Republic of Indonesia Number 5336)
3. Presidential Regulation of the Republic of Indonesia Number 8 of 2012, concerning the Indonesian National Qualification Framework (KKNI)
4. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013 concerning the Application of KKNI in the Field of Higher Education.
5. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 concerning the National Standards for Higher Education
6. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 5 of 2020 concerning Accreditation of Study Programs and Higher Education.
7. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 7 of 2020, concerning the establishment, amendment, dissolution of PTN, and establishment, amendment, and relocation of PTS license.
8. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 81 of 2014, concerning diplomas, certificates of competence, and certificates of higher education.
9. Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia
10. Guidebook for Preparing KPT in the Industrial Era 4.0 to Support Merdeka Learning Merdeka Campus, Ditjen Belmawa, Dikti-Kemendikbud, 2020.
11. Guidebook for Merdeka Belajar-Kampus Merdeka, Ditjen Belmawa, Dikti-Kemendikbud, 2020.

2. Vision, Mission, Objectives and Strategic Plan of the Study Program

2.1 Vision of Halu Oleo University, Faculty of Economics and Department of Accounting

Halal Oleo University's Vision 2045 is to *become the world's leading 250 universities in science and technology for the maritime continent, harmonization, and sustainable prosperity.*

The vision of the Faculty of Economics and Business (FEB) UHO is "*In 2019 to become a Faculty that excels in producing human resources with noble character, skill, academic culture and intelligence in the fields of economics and business for the welfare of maritime and rural communities.*"

The vision of the Department/Study Program of Accounting FEB UHO is *"To become a superior department in producing Human Resources (HR) in the Field of Public and Private Accounting based on Information Technology"*.

2.2 Mission of Halu Oleo University, Faculty of Economics and Department of Accounting

The mission of Halu Oleo University is

1. Developing research-based education by utilizing advances in information technology so that graduates are able to compete and adapt to the global arena.
2. Develop excellent research that is oriented towards publication and patent acquisition
3. Applying research results and other superior products for the welfare of institutions, society, and the advancement of science and technology.
4. Strengthening a transparent and accountable university governance system to provide excellent educational services.
5. Developing student potential in the fields of reasoning, sports, cultural arts, and entrepreneurship to build the image of Haluoleo University at the national and international levels.
6. Developing a comfortable, safe, and environmentally sound university environment
7. Improving the quality of implementation of the university quality assurance system to ensure service certainty for *stakeholders*.

The mission of the Faculty of Economics and Business (FEB) UHO is

1. Organizing research-based educational services in maritime and rural economics is competitive and integrated with advances in information technology.
2. Develop and apply the results of excellent research in the field of economics and community service that is oriented towards increasing economic understanding and community welfare; national and international publications and acquisition of IPR;
3. Strengthening the faculty governance system oriented towards excellent service that is accountable, transparent, and reliable to guarantee the implementation of tridharma and institutional responsibility to stakeholders.
4. Developing student potential in the fields of spirituality and character, reasoning, sports, cultural arts, and entrepreneurship, which supports intelligence in the field of economics to build a faculty academic atmosphere at the national and international levels.
5. Developing a clean, beautiful, cool, and safe campus environment based on the values of honesty, fairness, mutual cooperation, adaptive, disciplined, creative, innovative, tolerant, and trustworthy to support the implementation of Tridharma of Higher Education at the faculty level.
6. Improve the quality of implementation of the quality assurance system of the Faculty of Economics and Business

The mission of the department/study program of accounting FEB-UHO

1. Organizing quality education and graduate services in the fields of financial accounting, management accounting, taxation, and auditing in government institutions and private businesses, both MSMEs and large businesses, by prioritizing professionalism and ethical values.
2. Carry out research and scientific publications in the field of accounting oriented towards public and private development based on information technology.
3. Organizing community services with the cooperation of various parties and participating in regional and national development for the welfare of the community.
4. Developing student potential and a clean, beautiful, cool, and safe campus environment oriented towards excellent service.
5. Improve the quality of the implementation of a quality assurance system based on information technology

2.3 The objectives of the FEB UHO accounting program are as follows.

Based on the Vision and Mission of the Department/Program of Accounting FEB-UHO, the objectives to be achieved are:

1. Realizing quality educational services and graduates in the field of accounting by prioritizing professionalism and ethical values.
2. Producing excellent research and publications in accounting that are oriented towards the development of information technology-based public and private accounting.
3. Producing community services by cooperating with various parties and participating in regional and national development for the welfare of the community.
4. Optimizing student potential in the fields of reasoning, sports, cultural arts, and entrepreneurship and creating a clean, beautiful, cool, and safe campus environment that is oriented towards excellent service.
5. Realizing the quality of academic and non-academic quality assurance systems based on information technology to ensure service certainty for *stakeholders*.

2.4 FEB UHO Accounting Study Program Strategy

The basic strategy for the development of the FEB-UHO Accounting Department/PS is as follows:

1. Develop a quality and competitive academic and non-academic information governance system.
2. Synergize program planning and activities among universities, FEB-UHO, faculties, departments/sections, and study programs to improve performance outcomes.
3. Optimizing student potential and creating a clean, beautiful, cool, and safe campus environment oriented towards excellent service.
4. The implementation of the internal quality assurance system (SPMI) should be strengthened at the university, faculty, department/section, and study program levels.
5. Develop multidisciplinary research to produce superior intellectual products and contribute to the nation's competitiveness

6. Increase domestic and international cooperation with various institutions of higher learning, government, state-owned enterprises, private sector, and other stakeholders.
7. Improving the quality of IT-based academic and non-academic quality assurance systems to ensure service reliability for *stakeholders*.

2.5 Value University

The values championed in the implementation of higher education in accordance with the vision and mission of Halu Oleo University are

1. Spiritual intelligence has the ability to control conscience through increasing faith, piety, and noble character in studying, applying, and developing accounting science.
2. Emotional and social intelligence is the ability to self-actualize through taste to increase sensitivity and appreciation of the subtlety and beauty of art and culture as well as the competence to express it.
3. Intellectual Intelligence is the ability to self-actualize through thinking, in terms of finding, applying, and developing accounting knowledge that can form competence and professionalism in organizational governance.
4. Kinesthetic intelligence is the ability to self-actualize through sports to create a healthy, fit, and enduring person who is alert and skilled in applying accounting knowledge.
5. High endurance is defined as endurance time, which is the length of time a person does something of work intensity or is away from fatigue.
6. Environmental intelligence (EI) is a concern for environmental sustainability.
7. To adhere to principle means to be firm, committed, *istiqamah*, stable, not wishy-washy, not fickle, not like water on a taro leaf, and not unstable.
8. Leadership is the ability to create group activities to achieve organizational goals through the effectiveness and cooperation of each individual.

3. Results of Curriculum Evaluation and *Tracer Study*

3.1. Curriculum Evaluation

Curriculum evaluation is the process of applying scientific procedures to collect valid and reliable data to make decisions about a curriculum that is or has been running. This curriculum evaluation can cover the entire curriculum or each component, such as objectives, content, or learning methods in the curriculum. The focus of curriculum evaluation can be on the outcomes of the curriculum (*outcomes-based education*). In general, curriculum evaluation has two aspects. First, an evaluation was used to assess the effectiveness, efficiency, and relevance of the program. *Second*, evaluation can be used as a tool for curriculum implementation (learning). Currently, the curriculum that applies to the Accounting Study Program at Halu Oleo University is the KKNi-Based curriculum.

The KKNI-based curriculum was approved by the Decree of the Chancellor of Halu Oleo University (Number 96 of 2018).

Merdeka Belajar is a new policy program of the Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud RI), launched by the Minister of Education and Culture of the Indonesian Advanced Indonesia Cabinet. Before the Merdeka Learning Independent Campus Curriculum is implemented, an evaluation of the KKNI Curriculum to the Merdeka Learning Independent Campus (MBKM) curriculum is carried out. The stages that have been carried out in evaluating the KKNI Curriculum to the Merdeka Learning Campus Merdeka Curriculum include the following:

- a. Inviting stakeholders of graduates of the Accounting Study Program at Halu Oleo University in a *Forum Discussion Group* (FGD) on the needs of graduates from accounting study programs. The FGD was held on November 18-19, 2021, at the Department of Accounting, Faculty of Economics, Halu Oleo University. Tax consultants, businesspeople, IAI professional organizations, and internal campus parties, namely accounting study programs and deans, each put forward needs from their point of view. The result of the discussion is the profile of accounting study program graduates, namely those who have competencies in financial accounting, management accounting, accounting auditing, and tax accounting.
- b. Organizing courses and preparing learning tools: Organizing courses from the MBKM curriculum and preparing learning tools such as the Plan (SSP), teaching materials, and MBKM curriculum learning methods.
- c. Develop evaluation instruments
MBKM Curriculum evaluation instruments are compiled and developed by adjusting existing evaluation instruments, in making MBKM evaluation instruments not only involve the Faculty Quality Assurance Unit but also the University Quality Assurance Agency.
- d. Developing MBKM Curriculum Documents
The MBKM Curriculum Document is made based on the Independent Learning Curriculum Guidelines for Merdeka Campus

3.2. Tracer Study

The tracking system for graduates of the Accounting Study Program was carried out by the Tracer Study Team assigned by the Chancellor of Halu Oleo University based on the 2020 UHO TS Surveyor Appointment Rector Decree. The Tracer Study uses an online survey method to cohorts (generations) of alumni and users of graduates in 2016, 2017, 2018. Halu University tracer study activities (alumni tracking study)

Oleo will continue to be conducted annually online via the portal link www.tracer.uho.ac.id.

The instruments used are in the form of Tracer Study Questionnaires filled in by Alumni and User Survey Questionnaires for graduate users to Alumni and Users in all sectors both private and government. (adjusted to Higher Education Standards)

The main purpose of conducting a Tracer Study is to collect information from alumni about the strengths and weaknesses of study programs related to learning objectives to prepare them for professional careers or further studies. Another goal is to get input from alumni on things that need to be developed to improve the teaching process in the future. This can be achieved by carefully observing the professional status of the alumni. In addition, a Tracer Study is also needed to

1. Obtain feedback from alumni and graduate users regarding the learning process.
2. Measuring the satisfaction of alumni and graduate users about the accounting study program.
3. The suitability between the curriculum and the desires of the labor market will be seen when the alumni's employment activities are known.

4. Graduate Profile & Formulation of Intended Learning Outcomes (ILOs)

4.1. Graduate Profile

The graduate profile mechanism in the accounting department of the Faculty of Economics and Business, Halu Oleo University, was obtained through a tracer study of graduates with work experience of approximately 3 to 5 years after graduation and work. The profile of graduates of the Accounting Department is as follows.

Table 1. Graduate Profile and Description

No.	Graduate Profile	Graduate Profile Description
1	<i>Accounting</i> (Corporate and Government Accountants)	Have a professional attitude, understand the fields of financial accounting, management accounting, information systems and taxation to analyze the business activities of profit and non-profit companies to prepare relevant information for decision making.
2	Auditors (Public and Internal)	Have a professional attitude, understand the field of financial accounting, management accounting, information systems and taxation for: 1. Assess the fairness of the presentation of financial statements of profit and non-profit companies in accordance with auditing professional standards.

		2. Assessing the efficiency, effectiveness and economy (3 E's) of a unit within an entity, either organization. profit and non-profit
3	Consultant (Accounting/Finance, Information Systems and Taxation)	Able to master the fields of accounting/finance, information systems and taxation in providing consulting services to analyze the business activities of profit and non-profit companies in accordance with the standards of the tax consultant profession and the accountant profession.
4	Entrepreneur	Able to build the character of the entrepreneurial spirit, business ideas from existing business opportunities, business networks and able to compile business feasibility studies for both service companies and trading companies.

4.2. Formulation of Graduate Learning Outcomes (GLOs)

Graduate learning outcomes (LLOs), which include aspects of attitude, general skills, special skills, and knowledge, were obtained through the mechanism of exploring the results of the study program association agreement and the results of the tracer study. The learning outcomes of the accounting majors are as follows:

Graduate Profile and Graduate Learning Outcomes

No.	Graduate Learning Outcomes (GLOs)
Attitude	
S1	Pious to God Almighty and able to demonstrate a religious attitude;
S2	Upholding human values in carrying out duties based on religion, morals, and values. and ethics
S3	Having national identity
S4	Contribute to improving the quality of life in society, nation, and state, and civilization based on Pancasila;
S5	Act as a citizen who is proud and loves the country, has nationalism and a sense of responsibility to the state and nation;
S6	Appreciate the diversity of cultures, views, religions, and beliefs, as well as opinions or original findings of others;
S7	Work together and have social sensitivity and concern for the community and society. environment;
S8	Law-abiding and disciplined in social and state life;
S9	Internalize academic values, norms and ethics;
S10	Demonstrate an attitude of responsibility for work in their field of expertise in an effective manner.
S11	independence; internalizing the spirit of independence, struggle, and entrepreneurship Able to apply the principles of business ethics and the accounting profession.
General Skills	
KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of development or implementation of science and technology that takes into account and apply humanities values in accordance with their field of expertise.
KU2	Able to demonstrate independent, quality, and measurable performance;
KU3	Able to examine the implications of the development or implementation of science and technology. technology that pays attention to and applies the value of humanities based on the rules, procedures scientific methods and ethics in order to produce solutions, ideas, designs or critiques;
KU4	Able to compile a scientific description of the results of the study mentioned above in the form of a thesis or final project report, and upload it on the college website;
KU5	Able to make appropriate decisions in the context of problem solving based on the results of information and data analysis;
KU6	Able to maintain and develop networks with mentors, colleagues, peers both inside and outside the institution.
KU7	Able to be responsible for the achievement of group work results and supervision as well as evaluation of the completion of work assigned to workers who under his/her responsibility;
KU8	Able to carry out a self-evaluation process for the work group under his/her supervision responsibilities, and is able to manage learning independently;
KU9	Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism;
KU10	Able to combine technical competence and professional expertise to completing work assignments
KU11	Able to present information and express ideas clearly, both in person and in person. oral or written, to stakeholders
Special Skills	
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence, and contribute to the team to evaluate audit evidence on the entity's financial statements commercial in accordance with auditing standards and applicable laws and regulations in the audit of financial statements.
KK2	Able to evaluate audit evidence on financial statements of commercial entities in accordance with

		audit standards and applicable laws and regulations in the audit of the report. Finance.
	KK3	Able to compile, analyze, and interpret the entity's financial statements

No.	Graduate Learning Outcomes (GLOs)
KK4	separately by applying accounting principles for transactions in accordance with standards general financial accounting and applicable ETAP financial accounting standards. Able to compile, analyze, and interpret the entity's financial statements consolidated by applying the accounting principles for transactions in accordance with the standard
KK5	general financial accounting and applicable ETAP financial accounting standards Able to compile reports on the results of analysis of financial and non-financial information as well as related disclosures that are relevant and reliable for managerial decision-making by applying accounting and financial analysis techniques and methods.
KK6	Able to prepare investment and funding reports, which include cash requirement reports and working capital, pro forma financial statements, capital budgeting reports, relevant for financial and investment decision making by applying the techniques of financial and investment management independently.
KK7	Able to compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and performance management. benchmarking, which is relevant and reliable in supporting decision-making and decision-making.
KK8	management control by applying management accounting techniques. Able to design business processes in an information system that supports provision of information technology-based information to support control. management and organizational decision-making by using the system development cycle (SDLC).
KK9	Able to compile tax obligation reports for both individual taxpayers and taxpayers. entity by calculating and reconciling taxation in accordance with tax laws applicable in Indonesia.
KK10	Able to operate and utilize software in order to prepare financial statements, budgets, tax administration, auditing, and research
Knowledge	
P1	Mastering theoretical concepts in depth about audit planning, procedures, and reporting. Mastering in-depth theoretical concepts about
P2	a. Framework for preparing financial statements b. Accounting policies and principles c. Recognition, measurement, presentation, and disclosure of elements in financial statements d. Mastering in-depth theoretical concepts of accounting and financial information for decision making
P3	a. Calculation and control of product and service costs b. Planning and budgeting c. Activity-based management d. Performance measurement and control
P4	Mastering general theoretical concepts of quality management Understanding business ethics and the code of
P5	ethics of the accounting profession Mastering concepts,
P6	principles, and techniques a. Capital budgeting b. Capital structure, cost of capital, and financing c. Working capital requirements d. Cash flow analysis
P7	Master the principles of investing in financial assets
P8	Mastering in-depth theoretical concepts about information needs for decision making
P9	Mastering techniques, principles, and procedural knowledge on the use of information technology.
P10	Mastering the concepts and regulations of taxation and
P11	business law Mastering the concepts and principles of

	P12	economics Mastering the concepts and principles of a. Organization,
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No.	Graduate Learning Outcomes (GLOs)	
		b. Governance, c. Risk management d. Strategy management, e. Internal control, and f. business environment
P13	Mastering the concepts and principles of	a. Public Sector Accounting b. Regional Financial Accounting c. Islamic Accounting
P14	Mastering the concepts and principles of entrepreneurship and marketing management	
P15	Able to master how to write and speak in Indonesian	to
P15	convey ideas and thoughts effectively.	
P16	Able to master the way of writing and speaking in English	to
P16	convey ideas and thoughts effectively.	

4.3. Matrix of SLO Relationship with Graduate Profile

Table 3. Matrix of Relationship between Profile and SLO of Study Program

Learning Outcomes (ELOs)		Graduate Profile			
SLO Attitude		1	2	3	4
S1	Pious to God Almighty and able to demonstrate a religious attitude;	√	√	√	√
S2	Uphold human values in carrying out duties based on religion, morals and ethics				
S3	Having national identity				
S4	Contributing to improving the quality of life society, nation, state, and civilization based on Pancasila;				
S5	Play the role of a proud citizen and love the land water, have nationalism and a sense of responsibility to the country. state and nation;				
S6	Respect for diversity of cultures, views, religions, and beliefs, as well as people's original opinions or findings Other;				
S7	Work together and have social sensitivity and concern to society and the environment;				
S8	Law-abiding and disciplined in social life and state;				
S9	Internalize academic values, norms and ethics;				
S10	Demonstrate an attitude of responsibility for work in their field of expertise independently;				
S11	Internalizing the spirit of independence, struggle, and independence entrepreneurship and able to apply ethical principles business and the accounting profession.				
General Skills SLOs					

KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise.	√	√	√	√
KU2	Able to demonstrate independent, quality, and measurable performance;				

KU3	Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values based on scientific rules, procedures and ethics in order to produce solutions, ideas, designs or criticisms;				
KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website;				
KU5	Able to make appropriate decisions in the context of problem solving based on the results of information and data analysis;				
KU6	Able to maintain and develop work networks with supervisors, colleagues, peers both within and outside the institution.				
KU7	Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility;				
KU8	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
KU8	Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism;				
KU9	Able to combine technical competence and professional expertise to complete work assignments				
KU10	Able to present information and express ideas clearly, both orally and in writing, to stakeholders				
KU11					
Special Skills					
KK1	Able to prepare audit working papers through collecting and summarizing audit evidence, and contributing to the team to evaluate audit evidence on the financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in the audit of financial statements.	√	√	√	√
KK2	Able to evaluate audit evidence on financial statements of commercial entities in accordance with audit standards and statutory provisions applicable in auditing financial statements.				
KK3	Able to prepare, analyze, and interpret financial statements of separate entities by applying accounting principles to transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.				
KK4	Able to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.				
KK5	Able to compile analytical reports on financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods.				
KK6	Able to prepare investment and funding reports, which				

	including cash and working capital requirements reports, pro forma financial statements, capital budgeting reports, relevant for financial and investment decision making by applying financial and investment management techniques independently.				
KK7	Able to compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.				
KK8	Able to design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making using the system development cycle (SDLC) approach.				
KK9	Able to prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.				
KK10	Able to operate and utilize software in the context of preparing financial reports, budgets, tax administration, auditing, and research				
SLO Knowledge					
P1	Proficient in theoretical concepts of audit planning, procedures and reporting.	√	√	√	√
P2	Mastering in-depth theoretical concepts about a. Financial statement preparation framework b. Accounting policies and principles c. Recognition, measurement, presentation, and disclosure of elements in financial statements d. accounting and financial information for decision making				
P3	Mastering in-depth theoretical concepts about a. Calculation and control of product and service costs b. Planning and budgeting c. Activity-based management d. Performance measurement and control				
P4	Mastering general theoretical concepts of quality management				
P5	Understanding business ethics and the code of ethics of the accounting profession				
P6	Mastering concepts, principles, and techniques a. Capital budgeting b. Capital structure, cost of capital, and financing c. Working capital requirements d. Cash flow analysis				
P7	Mastering the principles of investing in financial assets				
P8	Mastering theoretical concepts in depth about information needs for decision making				
P9	Mastering techniques, principles, and procedural knowledge on the use of information technology.				
P10	Mastering the concepts and regulations of taxation and business law				
P11					
P12	Mastering the concepts and principles of economics Mastering the concepts and principles of economic science a. Organization, b. Governance,				

P13	c. Risk management d. Strategy management, e. Internal control, and f. business environment				
P14	Mastering the concepts and principles of a. Public Sector Accounting b. Regional Financial Accounting c. Islamic Accounting				
P15	Mastering the concepts and principles of entrepreneurship and marketing management				
P16	Able to master how to write and speak in Indonesian to convey ideas and ideas effectively. Able to master how to write and speak in English to convey ideas effectively.				

5. Determination of Study Materials

5.1. *Body of Knowledge (BoK) Overview*

The accounting major produces graduates with superior competencies in public and private Financial Accounting, Management Accounting, Auditing and Taxation. Students' competencies in the field of public and private Financial Accounting are expected to enable them to prepare public and private financial reports covering service, trading, and manufacturing companies. In the field of management accounting, students are expected to be able to calculate product costs and prepare management reports as needed in industrial and business environments and public-sector organizations. Auditing is expected to be able to examine financial statements and prepare audited reports for private companies and public-sector organizations. The field of taxation is expected to provide solutions to taxation and tax accounting problems.

Table 4. Fields/Families of Accounting Science

Accounting Science	Accounting Cluster
Accounting	Financial Accounting
	Auditing
	Management Control System
	Taxation
	Public and private sector accounting
	Regional Financial Accounting

Table 5. Study Materials based on Study Program SLOs

No.	CPL	Study Material
Attitude (S)		
1	S1	The concept of God in Islam, Iman & taqwa The concept of Pancasila and the basics of Pancasila Implementation of Pancasila and anti-corruption guidelines Pancasila as the foundation of the state, ideology of the nation and outlook on life Ethics, politics and Pancasila
2	S2	The relationship between man and society in the concept of Pancasila and the basic foundations of Pancasila Implementation of Pancasila and anti-corruption guidelines Pancasila as the basis of state, ideology of the nation and outlook on life Ethics, politics and Pancasila Rights and duty, democracy
3	S3	The relationship between man and society in the concept of science, technology and culture in Islam, economic and political systems in Islam Implementation of Pancasila and anti-corruption guidelines Rights and responsibilities, democracy
4	S4	Human relationship with society in the concept of Science, technology and culture in Islam Economic and political system in Islam Implementation of Pancasila and anti-corruption guidelines History, position and function of Indonesian language
5	S5	The concept of God in Islam, Iman & taqwa Science, technology and culture in Islam Implementation of Pancasila and anti-corruption guidelines
6	S6	Human relationship with society in the concept of God in Islam, Iman & taqwa, implementation of Pancasila and anti-corruption guidelines Rights and obligations, democracy
7	S7	Human relations with society in implementing Pancasila and anti-corruption guidelines, Rights and obligations, democracy, Pancasila as the basis of the state, ideology of the nation, outlook on life, Economics and business law, Civil and commercial law in Indonesia, Legal basis of engagement, contract standards, Forms of business entities Basic intellectual property law, The meaning of tax, The basis for imposing taxes, Local Taxes and taxation. national tax, income tax, VAT & VAT BM and local tax.
8	S8	Implementation of Pancasila and anti-corruption guidelines, Pancasila as the basis of state, national ideology and outlook on life, System, aspects and objects of law in Indonesia, Career, Management Style and Business, Customer, Service and Entrepreneurs, People, Building Relationship, Conflict, Competition, and Communication, Selection of topics with an accounting approach, Theoretical studies, research methods, analysis and discussion, conclusions and suggestions and keep a journal.
9	S9	The application of good and correct language, and scientific language, academic writing, scientific papers, proposals and research reports, financial reporting company ETAP compliant / consolidated, Public sector financial reporting, Cost of goods reporting, Tax compliant financial reporting, Independent auditor's report, Concepts of Public sector accounting, Recording transactions of public sector entities, Preparation of public sector financial statements in accordance with relevant accounting standards
10	S10	Balance of the economy and government, compile a proposal for Regular KKN and thematic KKN activities, carry out regular and thematic KKN activities, compile reports on regular and thematic KKN activities, create regular and thematic KKN articles in journals.
11	S11	Accounting policies and principles, Basic framework for the presentation and preparation of financial statements, Accounting policies and principles, Recognition, measurement, presentation, and disclosure of elements of Assets in financial statements, Corporate/consolidated financial reporting under ETAP, Public sector financial reporting, Cost of goods reporting, Tax-based financial reporting, Independent auditor's report, Regional autonomy and anti-corruption
II General Skills (KU)		

12	KU1	The concept of God in Islam, Iman and taqwa, The concept of Pancasila and the basis of Pancasila, The purpose, history and foundation of education. Civics, Concepts of Economic Theory, Concepts of Business and Organization, Basic Concepts and Reporting of Financial Statements, Accounting policies and principles, Recognition, measurement, presentation, and disclosure of elements in financial statements, Basic Concepts of Research, Balance of economy and government.
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12	KU2	Basic framework for the presentation and preparation of financial statements, Accounting policies and principles, Recognition, measurement, presentation, and disclosure of Asset elements in financial statements, Public sector accounting concepts, Recording transactions of public sector entities, Preparation of public sector financial statements in accordance with relevant accounting standards, Good and correct language, and scholarly language, Academic writing, scientific papers, proposals and reports, Corporate/consolidated financial reporting, in accordance with PABU, Public sector financial reporting, Cost of products reporting, Reporting Tax-based financials, Independent auditor's report.
14	KU2	Analysis of the company's financial performance, Evaluation of performance and productivity for sustainable management, Internal evaluation of the company, Completion of audits, Fiscal corrections, Prepare, analyze and interpret financial statements of consolidated entities, Apply accounting principles to transactions, in accordance with applicable general financial accounting standards and ETAP financial accounting standards. Theoretical concepts about various theories in financial accounting.
15	KU3	Analysis of the company's financial performance, Performance and productivity evaluation for sustainable management, Internal evaluation of the company, Completion of audits, Fiscal corrections, Prepare, analyze, and interpret, financial statements of consolidated entities, Apply accounting principles to transactions, in accordance with applicable general financial accounting standards and ETAP financial accounting standards; Theoretical concepts on various theories in financial accounting
16	KU4	Selection of topics with an approach to the field of accounting, theoretical studies; Research methods Analysis and discussion of conclusions, suggestions and making journals
17	KU5	Rights and obligations, democracy, Accounting cycle, Determination of audit procedures; Management accounting information for decision making, Fiscal correction, Regular and Thematic KKN Proposals. Implementing Regular and Thematic KKN Activities, Preparing KKN-Regular and Thematic Activity Reports, Making KKN-Regular and Thematic Article Outputs in Journals, Systems and their development, Decision making and Management Reports, Electronic Data, Planning, system analysis, system design, implementation and implementation. Control systems, Planning assurance engagements, Planning audits of financial statements, Completing, reviewing and reporting audits.
18	KU6	Information and communication, Communication network, Business communication, Application of business and professional ethics, Career, Management Style and Business, Customer, Service and Entrepreneurs, People, Relationship Building, Conflict, Competition, and communication.
19	KU7	Accountability Accounting Report as company performance, Regular and Thematic KKN Proposals. Implementing Regular and Thematic KKN Activities, Compiling KKN-Regular and Thematic Activity Reports, Creating KKN-Regular and Thematic Article Outputs in Journals
20	KU8	Regular and Thematic KKN Proposals. Implementing Regular and Thematic KKN Activities, Compiling KKN-Regular and Thematic Activity Reports, Creating KKN-Regular and Thematic Article Outputs in Journals
21	KU9	Definition and types of research, research steps, implementation and esat proposal.
22	KU10	Sustainable development, strategic issues and global environmental problems, Regular and Thematic KKN Proposals. Implementing Regular and Thematic KKN Activities, Compiling KKN-Regular and Thematic Activity Reports, Creating KKN-Regular and Thematic Article Outputs in Journals
23	KU11	Selection of topics with an accounting approach, theoretical studies, research methods, analysis and discussion, conclusions and suggestions, and making journals.
24	KU12	Analyze the entity's business, Accounting policies and principles, Analyze and interpret financial statements, separate and consolidated entities.
25	KU13	Career Gap, Management Style and Business, Customer Service and Entrepreneurs, People, Relationship Building, Conflict, Competition, and Communication

III. Special Skills (KK)		
26	KK1	Auditing concepts, Professional ethics, Risk-based auditing, Receiving and managing audit engagements, Planning assurance engagements, Planning audits of financial statements, Completing, reviewing and reporting audits.
27	KK2	Implementation of Pancasila and anti-corruption guidelines, Auditing concepts, Professional ethics, Risk-based auditing, Receiving and managing audit engagements, Planning assurance engagements, Planning audits of financial statements, Completing, reviewing and reporting audits and risk management.
28	KK3	Basic framework for the presentation and preparation of financial statements, Accounting policies and principles, Accounting cycle, Recognition, measurement, presentation, and disclosure of financial statement elements, Financial statement analysis, Sector accounting concepts Recording transactions of public sector entities Preparation of public sector financial statements in accordance with relevant accounting standards.
29	KK4	Basic framework for the presentation and preparation of consolidated financial statements, Consolidated accounting policies and principles, Recognition, measurement, presentation, and disclosure of financial statement elements, Financial statement analysis, Prepare, analyze, and interpret financial statements of consolidated entities, Apply accounting principles to transactions, in accordance with general financial accounting standards and accounting standards. applicable ETAP financial statements.
29	KK5	Analysis of the entity's business, Accounting policies and principles, Analyze and interpret individual and consolidated entity financial statements, Principles of economics, basic concepts of microeconomics and macroeconomics, Prices and markets, production, Economic balance and government, Prepare and analyze management accounting reports, Prepare planning and budgeting, Cost management, quality control, performance measurement, and benchmarking, Management decision making and control, by applying management accounting techniques.
30	KK6	Prepare investment and financing reports (cash and working capital requirements reports, pro forma financial statements, capital budgeting reports), Prepare investment reports relevant for investment decision making with, Apply investment management techniques (APT, CAPM), Economics and business law Civil and commercial law in Indonesia, Basic law of engagement, contract standards Form of business entity Basic intellectual property law, risk management.
31	KK7	Prepare and analyze management accounting reports, Prepare planning and budgeting, Cost management, quality control, performance measurement, and benchmarking, Decision making and management control, with apply management accounting techniques, and risk management.
32	KK8	Systems and their development, Decision-making and Management Reports Electronic Data, Planning, system analysis, system design, system implementation and control, Balance of economy and government, Concept of risk management, Proposal for Regular and Thematic KKN. Implementing Regular and Thematic KKN Activities. Thematic, Compile KKN-Regular and Thematic Activity Reports, Create KKN-Regular and Thematic Article Outputs in Journals.
33	KK9	Concept of Taxation, general provisions of taxation (KUP), Income tax, Basis of tax imposition, Local tax and national tax, Income tax, VAT & PPn BM in Indonesia, Preparation of tax liability reports and conduct tax reconciliation in accordance with the provisions of KUP. tax laws applicable in Indonesia
34	KK10	Basic concepts of Information Technology, Computer Accounting, Management information systems and Accounting information systems, Management control systems and local financial accounting systems, Preparation of operational budgets by excel General provisions of taxation, concepts of income tax, VAT & PPn BM, PBB in Indonesia Preparation of reports tax obligations and perform tax reconciliation in accordance with applicable tax laws in Indonesia.
II Knowledge (P)		

35	P1	The concept of God in Islam, Faith and piety, Rights and obligations, democracy, Accounting policies and principles, Recognition, measurement, presentation, and disclosure of elements in financial statements, Auditing concepts, Professional ethics, Risk-based auditing, audit engagement acceptance and management.
36	P2	Accounting policies and principles, Accounting Cycle, Preparation of Financial Statements of service, trading and manufacturing companies, Basic framework for presentation and preparation, financial statements, Recognition, measurement, presentation, and disclosure of elements in financial statements, Theoretical concepts about various theories in accounting. finance
37	P3	Accounting policies and principles, Recognition, measurement, presentation, and disclosure of elements of Current Assets in the financial statements, Calculation and control of product and service costs, planning and budgeting, activity-based management, measurement and control of performance in both the public sector and the private sector. Private.
38	P4	General theoretical concepts of management lecture through Accounting policies and principles, Recognition, measurement, presentation, and disclosure of elements of Current Assets in financial statements, Calculation and control of product and service costs, planning and budgeting, activity-based management, measurement and disclosure of Current Assets in financial statements. performance control in both the public and private sectors.
39	P5	Ethical concepts, codes of conduct, and ethical theories, Environmental Ethics for Business, Ethical risks and business opportunities, Practical ethical decision making, Corporate governance, Corporate Social Responsibility (CSR), Stakeholders, ethics, Accountants, and CSR, The Sarbanes Oxley Act, The Accountancy Profession Act, and Principles and Code of Ethics. Accountant.
40	P6	The concept of the value of money, Short-term and Long-term money management, Working capital, The concept of investment, Prepare investment and funding reports (cash and capital requirements reports). work, pro forma financial statements, capital budgeting reports), Investment by applying financial and investment management techniques.
41	P7	Prepare, analyze, and interpret financial statements of consolidated entities Apply accounting principles to transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards, taxation concepts, basis of taxation, and accounting principles. tax imposition,
42	P8	The concept of the value of money, Short-term and Long-term money management, Working capital, The concept of investment, Prepare investment and funding reports (cash and working capital requirements reports, proforma financial statements, capital budgeting reports), Invest with apply financial and investment management techniques.
43	P9	Prepare investment and financing reports, (cash requirement and working capital reports, proforma financial statements, capital budgeting reports), Investment by applying financial and investment management techniques.
44	P10	Prepare, analyze, and interpret financial statements of consolidated entities Apply accounting principles to transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards, Local taxes and national taxes PPh (21, 22, 23, 24, 25, and 26), PPN & PPn BM, Assurance engagement planning, Audit planning of financial statements, Completion, review and audit reporting.
45	P11	Principles of economics, basic concepts of microeconomics and macroeconomics, Prices and markets, production, Economic equilibrium and government, Economics and business law Civil and commercial law in Indonesia, Legal basis of engagement, contract standards, Forms of contracts and contracts. business entity, Legal basis of intellectual property.

46	P12	Concepts and principles of organization, governance, risk management, strategic management, internal control, business environment in the digital era.
47	P13	Concepts and principles of public and private sector accounting, Characteristics, budgeting, local financial accounting management, and Islamic accounting.
48	P14	Basic concepts of entrepreneurship, marketing management, digital business, online market analysis, legal and social factors, challenges of online business transformation, optimization of business services

		Online.
49	P15	Selection of topics with an accounting approach, theoretical studies in research, research methods, analysis and discussion, conclusions and suggestions and making research journals. Journal, Regular and Thematic KKN Proposals. Implementing KKN Activities Regular and Thematic KKN, compile reports on regular and thematic KKN activities, and produce regular and thematic KKN articles in journals in Indonesian.
50	P16	Selection of topics with an accounting approach, theoretical studies in research, research methods, analysis and discussion, conclusions and suggestions and making research journals. Journal, Regular and Thematic KKN Proposals. Implementing KKN Activities Regular and Thematic KKN, Compile KKN-Regular and Thematic Activity Reports, Create KKN-Regular and Thematic Output Articles in Journals in English.

5.2. Description of Study Material

The study materials determined to support the competence of graduates of the Accounting Study Program consisted of four study materials consisting of 13 studies presented in the table below:

Table 6. Study Materials (BK)

Code	Study Material	Description of Study Material
BK	Scientific Core of the Study Program: (1) Financial Accounting and Reporting (K1)	Introduction to Accounting I and Practicum, Introduction to Accounting II and Practicum, Intermediate Financial Accounting I, Intermediate Financial Accounting II, Advanced Financial Accounting I, Advanced Financial Accounting II, Islamic Accounting, Islamic Accounting Seminar, Behavioral Accounting, Banking Accounting, Financial Accounting Seminar, Special Topic Accounting, Islamic Banking Accounting
	(2) Management Accounting and Controlling (K2)	Cost Accounting and Practicum, Management Accounting, Management Control System, Cost Management and Risk Management.
	(3) Auditing and Assurance (K3)	Auditing I, Auditing II, Internal Audit, Forensic Audit and Investigation and Local Government Performance Audit.
	(4) Taxation (K4)	Taxation I, Taxation II, Tax Management and Taxation Seminar.
	(5) Public Sector Accounting (K5)	Public Sector Accounting, Regional Financial Accounting and Regional Financial Accounting System.
	(6) Financial Management (K6)	Financial Management I, Financial Management II, Financial Statement Analysis, Planning and Budgeting, Investment and Portfolio Management
	(7) Accounting Information System (K7)	Accounting Information System and Regional Financial Accounting System.

BK	Supporting science and technology: (8) Organization and Business (K8)	Introduction to Business, Marketing Management, Business Law, Strategic Management, Banks and Other Financial Institutions, Business Feasibility Studies, Islamic Financial Institutions.
	(9) Economy (K9)	Introduction to Microeconomics and Introduction to Macroeconomics
	(10) Information and Communication Technology (K10)	Information Technology, Management Information System, Computer Accounting, Bahasa Indonesia, English.
	(11) Quantitative Methods (K11)	Economic Mathematics, Economic Statistics, Research Methodology, Quantitative Methods in Business.
BK	Complementary science and technology: (12) Character Development (12)	Religious Education, Pancasila, Civic Education, Business and Professional Ethics, Character Education.
BK	Science and Technology Institution Feature (13) Characteristics of Institutions (13):	Maritime Insights and Entrepreneurship
BK	Science and technology developed	Regional Financial Accounting and Regional Financial Accounting System
BK	Study Program Characteristics	Regional Financial Accounting

6. Course Formation and Determination of credit weight

Courses are formed based on the Learning Outcomes (LLOs) imposed on the course and study materials, which are in accordance with the LLOs. The formation can use the following matrix pattern:

Table 8. List of Courses, ILOs, Study Materials and Learning Materials

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course		Study Material: Learning Materials	Estimated Time (hour)	
							Theory	Practice
1	2	3	4	5		6	7	8
1	BCA61009	Introduction to Accounting I	3	ILO1	Capable to apply ethical principles of academic, business and accounting professions.	Study Material: 1. Basic concepts of accounting 2. Financial Accounting and Financial Reporting Learning Materials: 1. Conceptual concepts of accounting and accounting principles 2. Introduction to accounting and enterprise 3. Analyze transactions, 4. Transaction recording process and adjustment process, 5. Service company accounting cycle, 6. Accounting system, 7. Accounting information systems and internal control, 8. Inventory reporting and analysis, 9. Accounting for receivables; 10. Accounting for tangible assets and intangible assets	2	1
			ILO2	Demonstrate a responsible attitude towards work in the field of expertise independently; internalize the spirit of independence, struggle, and entrepreneurs.				
			ILO3	Capable to combine technical competence and professional skills to complete work assignments				
			ILO4	Able to present information and express ideas clearly, both orally and in writing, to stakeholders				
			ILO5	Capable to analyze, transaction, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles				
			ILO9	Capable to master the theoretical concepts and application of auditing, management accounting, taxation and management control systems.				

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tice
1	2	3	4	5		6	7	8
2	BCA62022	Introduction to Accounting II	3	ILO1	Capable to apply ethical principles of academic, business and accounting professions.	Study Material 1. Accounting Principles 2. Share capital 3. Financial reporting 4. Financial Statement Analysis Learning Materials: 1. Accounting Principles 2. Short-term Liabilities and Payroll Accounting 3. Accounting for Partnerships 4. Limited Liability Company: Organization and Share Capital Transactions 5. Limited Liability Company: Dividends, Retained Earnings, and Profit Reporting 6. Long-term Liabilities: Investments 7. Cash Flow Statement 8. Financial Statement Analysis	2	1
		ILO2	Demonstrate a responsible attitude towards work in the field of expertise independently; internalize the spirit of independence, struggle, and entrepreneurs.					
		ILO3	Capable to combine technical competence and professional skills to complete work assignments					
		ILO5	Capable to analyze, transaction, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles					
				ILO9	Capable to master the theoretical concepts and application of auditing, management accounting, taxation and management control systems.			

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course		Study Material: Learning Materials	Estimated Time (hour)	
							Theory	Practice
1	2	3	4	5		6	7	8
3	BCA63029	Intermediate Financial Accounting I	3	ILO1	Capable to apply ethical principles of academic, business and accounting professions.	Study Material 1. Financial Accounting Standards 2. Conceptual Framework 3. Accounting Information System 4. Financial Report Learning Materials: 1. Financial Accounting and Accounting Standards 2. Conceptual Framework for Financial Reporting 3. The Accounting Information System 4. The Accounting Information System 5. Income Statement and Related Information Statement of Financial position and Statemnet of Cash Flow 6. Cash and Receivables 7. Inventory (service, trading and industrial companies) 8. Fix Asset, Property and other assets 9. Intangible asset 10. Depreciation, Impairments and Depletion	2	1
		ILO2	Demonstrate a responsible attitude towards work in the field of expertise independently; internalize the spirit of independence, struggle, and entrepreneurs.					
		ILO3	Capable to combine technical competence and professional skills to complete work assignments					
		ILO 5	Capable to analyze, transaction, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles					
			ILO9	Capable to master the theoretical concepts and application of auditing, management accounting, taxation and management control systems.				

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course	Study Material: Learning Materials	Estimated Time (hour)	
						Theory	Practice
1	2	3	4	5	6	7	8
4	BCA64040	Intermediate Financial Accounting II	3	<p>ILO1 Capable to apply ethical principles of academic, business and accounting professions.</p> <p>ILO2 Demonstrate a responsible attitude towards work in the field of expertise independently; internalize the spirit of independence, struggle, and entrepreneurs.</p> <p>ILO3 Capable to combine technical competence and professional skills to complete work assignments</p> <p>ILO4 Able to present information and express ideas clearly, both orally and in writing, to stakeholders</p> <p>ILO5 capable to analyze, transaction, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles</p> <p>ILO9 capable to master the theoretical concepts and application of auditing, management accounting, taxation and management control systems.</p>	<p>Study Material: Financial Accounting, Deferred Taxes, liabilities, leasing and Financial Reporting</p> <p>Learning Materials:</p> <ol style="list-style-type: none"> Equity Dilutive Effect and Earnings Per Share Investment Revenue Income Tax Accounting Accounting for Pensions and Post-employment Benefits Lease Accounting Accounting Changes and Error Analysis Cash Flow Statement Financial Reporting Presentation and Disclosure 	3	0

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course		Study Material: Learning Materials	Estimated Time (hour)	
							Theory	Practice
1	2	3	4	5		6	7	8
5	BCA65054	Advanced Financial Accounting I	3	ILO-1	Capable to apply ethical principles of academic, business and accounting professions.	Study Material: Financial Accounting, business combinations, joint ventures and Financial reporting. Learning Materials: 1. Accounting for the Formation of a Partnership 2. Dissolution and Liquidation of Partnership 3. Corporate Liquidation 4. Instalment Sales 5. Consignment Sales 6. Relationship between Head Office and Branch Offices 7. Foreign Currency Concepts and Transactions and Hedging 8. Segment and Interim Financial Statements	3	0
			ILO-2	Demonstrate a responsible attitude towards work in the field of expertise independently; internalise the spirit of independence, struggle, and entrepreneurship.				
			ILO-3	Capable to combine technical competence and professional skills to complete work assignments				
			ILO-4	Able to present information and express ideas clearly, both orally and in writing, to stakeholders				
			ILO-5	capable to analyse, transact, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles				
			ILO-8	capable to master the theoretical concepts and application of financial accounting both private and public				

No.	Course Code	Course Name	Weight (SKS)	ILOs Charged on Course	Study Material: Learning Materials	Estimated Time (hour)	
						Theory	Praktek
1	2	3	4	5	6	7	8
6	BCA66071	Advanced Financial Accounting II	3	<p>ILO 1 Capable to apply ethical principles of academic, business and accounting professions.</p> <p>ILO3 Capable to combine technical competence and professional skills to complete work assignments</p> <p>ILO 5 capable to analyse, transact, compile financial reports, and interpret the entity's financial statements in accordance with generally accepted accounting principles</p> <p>ILO 8 capable to master the theoretical concepts and application of financial accounting both private and public</p>	<p>Study Material: Financial Accounting and Reporting</p> <p>Learning Materials: 1. Business Merger 2. Lap. Finance. Consolidation - Acquisition of Perush. Subsidiary 3. Lap. Finance. Consolidated – Investments accounted for under the equity method 4. Lap. Finance. Consolidated – Bookkeeping of investments under the Cost of Acquisition Method 5. Lap. Finance. Consolidated – Inter-company profit on senior securities 6. Lap. Finance. Consolidated – Change of interest in Company</p>	3	0

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
7	BCA65067	Management Control System	3	S9	Internalizing academic values, norms and ethics	Study Material: Management Accounting and Controlling Learning Materials: 1. Essence of Management Control System 2. Accountability Center for income and expenses 3. Profit accountability center 4. <i>Transfer Pricing</i> 5. Investment Center 6. Case Discussion 7. Strategy Planning	3	
			S10	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			KU2	Able to demonstrate independent, quality, and measurable performance;				
			KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website;				
			KU7	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
			KK5	Able to independently compile a report on the results of the analysis of financial and non-financial statements and related disclosures relevant and reliable for decision making				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>KK6 managerial by applying accounting and financial analysis techniques and methods. Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently.</p> <p>KK7 Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and control. management by applying management accounting techniques.</p>	<p>8. Budget Preparation 9. Performance Report Analysis and Performance Control 10. Compensation Management 11. Control of different Strategies 12. Development of SPM Implementation in various forms of Organization</p>		
				<p>P3 Mastering in-depth theoretical concepts about a. Calculating and controlling product and service costs b. Planning and budgeting c. Activity-based management d. Performance measurement and control</p> <p>P4 Master theoretical concepts of general quality management quality management Mastering concepts, principles, and techniques</p> <p>P6 a. Capital budgeting b. Capital structure, cost of capital, and financing c. Working capital requirements d. Cash flow analysis</p> <p>P7 Master the principles of investing in assets</p>			

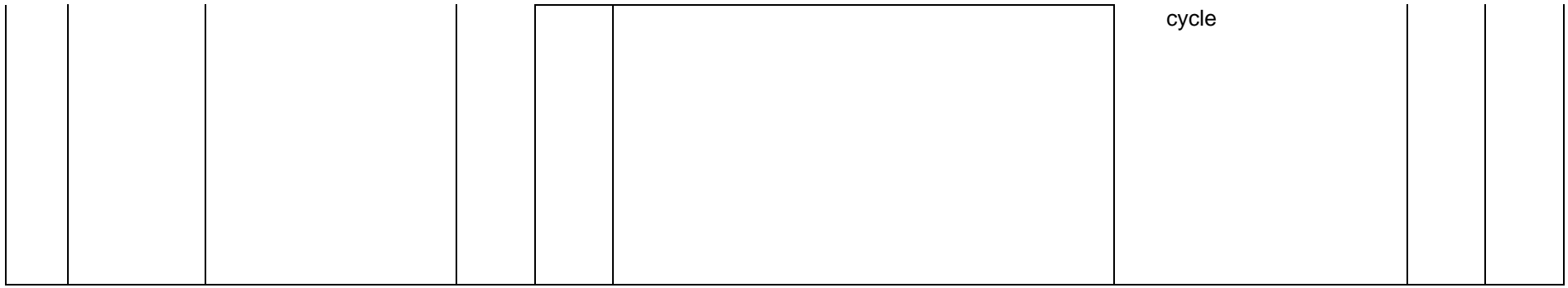
No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P8	finance Mastering in-depth theoretical concepts about information needs for decision making decision			
8	BCA63027	Cost Accounting	3	S9	Internalizing academic values, norms and ethics	Study Material: Cost Concept, Costing, Management Accounting (variance) and Controlling Learning Materials: 1. Cost accounting concepts 2. Cost classification 3. Variable costing 4. Order costing method 5. Cost of goods in process method 6. Cost of co-products and by-products 7. Material controlling 8. Labor controlling 9. BOP controlling 10. Estimated Cost System 11. Standard Cost System 12. Analysis of variance	2	1
			S10	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			KU2	Able to demonstrate independent, quality, and measurable performance;				
			KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website;				
			KU7	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
				KK5	Able to independently prepare analytical reports on financial and non-financial statements and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods.			
				KK6	Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying management techniques. finance and investment independently.			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and control. management by applying management accounting techniques.			
				P3a	Mastering in-depth theoretical concepts about Calculating and controlling product and service costs			
				P4	Mastering general theoretical concepts of quality management			
				P6b	Mastering the concepts, principles, and techniques of capital structure, cost of capital, and financing			
				P6c	Mastering the concepts , principles, and techniques of working capital requirements. techniques			
				P7	Working capital requirements			
				P8	Master the principles of investing in financial assets			
					Mastering in-depth theoretical concepts about information needs for decision making decision			
9	BCA64046	Auditing I	3	S2	Upholding human values in carrying out duties based on religion, morals and ethics	Study Material: Auditing Concepts, Auditing Profession, Auditing and Assurance Standards Learning Materials: 1. Overview of auditing 2. Accounting professional	3	0
			S9	Internalizing academic values, norms and ethics				
			S10	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU4	Able to compile a scientific description of the			

				study results	3. organizations Control standards		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>KU7 the above in the form of a thesis or final project report, and upload it on the college website; Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently; Able to combine technical competence and professional expertise to complete work assignments</p> <p>KU9</p>	<p>quality</p> <p>4. Auditing standards</p> <p>5. Risk-based audit</p> <p>6. Audit planning and procedure analysis</p> <p>7. Internal control</p> <p>8. Audit working papers and e-audits</p> <p>9. Auditor's objectives and responsibilities</p> <p>10. Materiality</p> <p>11. Corporate audit</p> <p>12. SAP-based audit</p>		
				<p>KK1 Able to independently prepare audit working papers through the collection and summarization of audit evidence, and contribute to the team to evaluate audit evidence on the financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in the audit of financial statements.</p> <p>KK2 Able under supervision to evaluate audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions applicable in the audit of financial statements.</p> <p>KK3 Able to independently compile, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.</p> <p>KK4 Able under supervision to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with financial accounting standards. general and ETAP financial accounting standards</p>			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
					that apply			
				P1	Mastering theoretical concepts in depth about audit planning, procedures, and reporting.			
				P2a	Mastering in-depth theoretical concepts about Framework for preparing financial statements			
				P2b	Mastering theoretical concepts in depth about Accounting policies and principles			
				P2c	Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements			
				P5	Understand business ethics and the accounting profession's code of ethics			
10	BCA65058	Auditing II	3	S2	Upholding human values in carrying out duties based on religion, morals and ethics	Study Material: Auditing concept, audit cycle and assurance (auditing services)	3	0
			S9	Internalizing academic values, norms and ethics				
			S10	Demonstrate an attitude of responsibility for work in the field of expertise independently	Learning Materials: 1. Auditing concept 2. Audit of Cash receipt transactions 3. Revenue cycle audit 4. Audit of the cash disbursement cycle 5. Payroll and paid leave cycle audit 6. Audit of the production cycle 7. Audit of the investment			
			S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			KU2	Able to demonstrate independent, quality, and measurable performance;				
			KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website;				
			KU7	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
			KU9	Able to combine technical competencies				



No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
					and professional expertise to complete the work assignment.	8. Audit of the funding cycle 9. Audit completion 10. Letter management 11. Events after the balance sheet date 12. Inspection report 13. LHP Opinion 14. Audit fee		
				KK1	Able to independently prepare audit working papers through the collection and summarization of audit evidence, and contribute to the team to evaluate audit evidence on the financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in the audit of financial statements.			
				KK2	Able under supervision to evaluate audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions applicable in the audit of financial statements.			
				KK3	Able to independently compile, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.			
				KK4	Able under supervision to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with financial accounting standards. general and applicable ETAP financial accounting standards			
				P1	Mastering theoretical concepts in depth about audit planning, procedures, and reporting.			
				P2a	Mastering in-depth theoretical concepts about the drafting of report finance			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P2b P2c P5	Mastering theoretical concepts in depth about Accounting policies and principles Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements Understand business ethics and the accounting profession's code of ethics			
11		Auditing Practicum	2	S2 S9 S10 S12 KU2 KU4 KU7 KU9 KK1	Upholding human values in carrying out duties based on religion, morals and ethics Internalizing academic values, norms and ethics Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession. Able to demonstrate independent, quality, and measurable performance; Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website; Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently; Able to combine technical competence and professional expertise to complete work assignments Able to independently prepare audit working papers through collecting and summarizing audit evidence, and contributing in a team to evaluate audit evidence on financial statements. commercial entities in accordance with auditing standards	Study Material: Auditing concept, audit cycle and assurance (auditing services) Learning Materials: 1. Audit Planning and Internal Control Questionnaire 2. Inspection of the sales cycle and collection of receivables 3. Cycle check of inventory, warehousing and accounts payable payments 4. Examination of cash and cash equivalents 5. Examination of the acquisition and payment cycle of prepaid expenses 6. Examination of the acquisition cycle and Investment payment	0	2

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>and applicable laws and regulations in the audit of financial statements.</p> <p>KK2 Able under supervision to evaluate audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions applicable in the audit of financial statements.</p> <p>KK3 Able to independently compile, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.</p> <p>KK4 Able under supervision to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with financial accounting standards. general and applicable ETAP financial accounting standards</p>	<p>7. Examination of the acquisition and payment cycle of Fixed Assets</p> <p>8. Examination of income and expenses</p> <p>9. Audit completion</p>		
				<p>P1 Mastering theoretical concepts in depth about audit planning, procedures, and reporting.</p> <p>P2a Mastering in-depth theoretical concepts about Framework for preparing financial statements</p> <p>P2b Mastering theoretical concepts in depth about Accounting policies and principles</p> <p>P2c Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements</p> <p>P5 Understand business ethics and the accounting profession's code of ethics</p>			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
12	BCA65059	Internal Audit	3	S2	Upholding human values in carrying out duties based on religion, morals and ethics	Study Material: Auditing and Assurance	3	-
				S9	Internalizing academic values, norms and ethics			
				S10	Demonstrate an attitude of responsibility for work in the field of expertise independently	Learning Materials: 1. Basic Concepts of Internal Audit 2. Internal Audit Standard of Practice 3. Internal Control 4. Risk Management 5. Internal Audit Planning 6. Field Work 7. Audit Findings 8. Working Paper 9. Good Corporate Governance 10. Quality Assurance 11. Fraud Detection and Prevention 12. Communication with Other Parties		
				S12	Able to Apply the Principles of Business Ethics and the Accountant Profession.			
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website;			
				KU8	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK1	Able to independently prepare audit working papers through the collection and summarization of audit evidence, and contribute to the team to evaluate audit evidence on the financial statements of commercial entities in accordance with auditing standards and statutory provisions applicable in the audit of financial statements.			
				KK2	Able under supervision to evaluate audit evidence on financial statements of commercial entities			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>KK3 in accordance with audit standards and applicable laws and regulations in the audit of financial statements. Able to independently compile, analyze, and interpret financial statements of separate entities by applying accounting principles for transactions in accordance with applicable general financial accounting standards and ETAP financial accounting standards.</p> <p>KK4 Able under supervision to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with financial accounting standards. general and applicable ETAP financial accounting standards</p>			
				<p>P1 Mastering theoretical concepts in depth about audit planning, procedures, and reporting.</p> <p>P2a Mastering in-depth theoretical concepts about Framework for preparing financial statements</p> <p>P2b Mastering theoretical concepts in depth about Accounting policies and principles</p> <p>P2c Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements</p> <p>Mastering theoretical concepts in quality management</p> <p>P4 Understand business ethics and the accounting profession's code of ethics</p> <p>P5 Master the concepts and principles of Organization,</p> <p>P12a</p>			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P12b	Mastering the concepts and principles of Generate risk management			
				P12c	Master the concepts and principles about strategic management			
				P12d	Master the concepts and principles of internal control			
				P12e	Master the concepts and principles of business environment			
				P12f				
13	BCA63037	Taxation I	3	S2	Upholding human values in carrying out duties based on religion, morals and ethics	Study Material: Concept of Taxation, KUP and Consolidation Learning Materials: 1. Fundamentals of Taxation 2. General Provisions and Tax Procedures 3. Income Tax (general) 4. Final Income Tax 5. Income Tax 21 6. Income Tax 22 7. Income Tax 23 8. Income Tax 24 9. Income Tax 25 10. Income Tax 26 11.	3	0
			S9	Internalizing academic values, norms and ethics				
			S10	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK9	Able to independently compile tax liability reports for both individual and corporate taxpayers by means of			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK10	calculate and reconcile taxation in accordance with the applicable tax legislation in Indonesia. Able to independently operate and utilize software in the context of preparing financial reports, budgets, tax administration, auditing, and accounting. research			
				P9 P10	Mastering techniques, principles, and procedural knowledge on the use of information technology. Mastering the concepts and regulations of taxation and business law			
14	BCA64052	Taxation II	3	S2 S9 S10 S12	Upholding human values in carrying out duties based on religion, morals and ethics Internalizing academic values, norms and ethics Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.	Study Material: 1. Concept of Central and Local Taxes 2. Fiscal reconciliation 3. Modernization of the tax system Course Content: 1. Fiscal Reconciliation and Annual Income Tax Return Filing Practice 2. Value-added tax and value-added tax on luxury goods (PPn BM) 3. VAT and VAT-BM Cases 4. Local taxes (PBB and BPHTB) 5. Stamp Duty 6. Business revitalization,	3	0
				KU2 KU8 KU10 KU11	Able to demonstrate independent, quality, and measurable performance; Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently; Able to combine technical competence and professional expertise to complete work assignments Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK9 KK10 P9 P10	Able to independently prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia. Able to independently operate and utilize software in order to prepare financial reports, budgets, tax administration, auditing, and research Mastering techniques, principles, and procedural knowledge on the use of information technology. Mastering the concepts and regulations of taxation and business law	tax audit for small and medium enterprises 7. E-tax and e-filing 8. Modern tax administration system.		
15	BCA67092	Tax Management	3	S2 S9 S10 S12 KU2 KU8 KU10 KU11	Upholding human values in carrying out duties based on religion, morals and ethics Internalizing academic values, norms and ethics Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession. Able to demonstrate independent, quality, and measurable performance; Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently; Able to combine technical competence and professional expertise to complete work assignments Able to present information and	Study Material: <i>Tax</i> concepts, tax <i>planning</i> , tax audit strategies. Learning Materials: 1. Basic concepts of Taxation Management 2. Tax Saving Strategy Through Business Form 3. Tax Savings Strategy Through Business Activities 4. Tax Planning Income Tax Article 21 5. Income Tax Planning	3	0

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
					express ideas clearly, both orally and in writing, to stakeholders	Articles 22, 23, 26 and Final Income Tax		
				KK9	Able to independently prepare tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation in accordance with applicable tax laws in Indonesia.	6. Tax Planning Income Tax VAT		
				KK10	Able to independently operate and utilize software in the context of preparing financial reports, budgets, tax administration, auditing, and accounting. research	7. Corporate Income Tax Planning 8. Strategies to Save on Taxes 9. Tax Planning on fiscal loss and Business Closure 10. Tax management of related companies		
				P9	Mastering techniques, principles, and procedural knowledge on the use of information technology.	11. Taxation in special transactions		
				P10	Mastering the concepts and regulations of taxation and business law	12. Strategy for dealing with examination		
16	BCA65056	Public Sector Accounting	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Public Sector Accounting Learning Materials: 1. Public Sector Organization understanding of Space scope of public sector accounting 2. Accounting Financial Regulation Public Sector 3. A Comparison of Public Sector Accounting and Private	3	0
				S2	Internalizing academic values, norms and ethics			
				S9	Demonstrate an attitude of responsibility for work in the field of expertise independently			
				S10	Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				S12				
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to carry out a self-evaluation process of the work group under responsibility			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KU10	responsibilities, and is able to manage learning independently;	4. Public Sector Management Accounting		
				KU11	Able to combine technical competence and professional expertise to complete work assignments Able to present information and express ideas clearly, both in person and in person. oral or written, to stakeholders	5. Public Sector Management Control System Understanding of the meaning of accounting and public sector planning and control systems.		
				KK5	Able to independently compile reports on the results of analysis of financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods.	6. Public Sector Budgeting & Public Sector Financial Accounting Techniques		
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and control. management by applying management accounting techniques.	7. Understanding of the concept and budget preparation and know the techniques of public sector accounting in the preparation of financial reports financial report		
				P3b	Mastering in-depth theoretical concepts about Planning and budgeting	8. Public Sector Performance Measurement System & Analysis Public Sector Investment System		
				P8	Mastering in-depth theoretical concepts about information needs for decision making			
				P12a	Master the concepts and principles of Organization,			
				P12b	Mastering the concepts and principles of Control Governance	9. Understanding of performance measurement public organizations and the indicators used and the existence of the value for money		
				P12c	Master the concepts and principles of risk management			

						principle and the need for a public investment program. 10. Sector Financial Report		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P12d	Master the concepts and principles about strategic management	public 11. Value For Money Audit & Performance Audit Process		
				P13a	Master the concepts and principles of internal control			
				P13b	Master the concepts and principles of Public Sector Accounting			
				P13c	Master the concepts and principles of Regional Financial Accounting			
17	BCA67085	Accounting Local Finance	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Local Financial Accounting Concepts and Local Government Financial Statements Learning Materials: 1. Overview of Regional Financial Accounting 2. Local Government Financial Report 3. Revenue Accounting 4. Accounting for Expenditures and Expenses 5. Financing Accounting 6. Inventory Accounting 7. Investment Accounting 8. Fixed Asset Accounting 9. Accounting Reserve Fund and Other Assets 10. Liability Accounting 11. Accounting for Error Corrections, Changes in accounting policies and discontinued operations	3	0
				S2	Internalizing academic values, norms and ethics			
				S9	Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				S10				
				S12				
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK4	Able to independently compile, analyze, and interpret financial statements of separate entities with			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK5	<p>apply accounting principles to transactions in accordance with general financial accounting standards, applicable ETAP financial accounting standards and Government Accounting Standards (SAP)</p> <p>Able under supervision to prepare, analyze, and interpret financial statements of consolidated entities by applying accounting principles for transactions in accordance with general financial accounting standards and ETAP financial accounting standards.</p> <p>applicable and Government Accounting Standards (SAP)</p>	<p>continued</p> <p>12. Consolidated Report</p> <p>13. Preparation SKPD Financial Report</p>		
				P2a	Mastering in-depth theoretical concepts about Framework for preparing financial statements			
				P2b	Mastering theoretical concepts in depth about Accounting policies and principles			
				P2c	Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements			
				P2d	Mastering in-depth theoretical concepts of accounting and financial information for decision making.			
				P8	Mastering in-depth theoretical concepts about information needs for decision making			
				P12a	Master the concepts and principles of Organization,			
				P12a	Mastering the concepts and principles of Corporate			
				P12b	Master the concepts and principles of Regional Financial Accounting			
				P13b				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
18	BCA63035	Financial Management I	3	S1 S2 S9 S10 S12	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics Internalizing academic values, norms and ethics Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.	Study Material: Financial Management Learning Materials: 1. Scope of financial management 2. Working capital management 3. Concept of <i>time valeu of money</i> 4. Capital budgeting 5. The concept of cost of capital (eva) 6. Bef analysis 7. Financial statement analysis 8. Derivatives and risk management 9. Capital structure and leverage 10. Cash estimation and risk analysis 11. Case solving	3	0
			KU2 KU8 KU10 KU11	Able to demonstrate independent, quality, and measurable performance; Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently; Able to combine technical competence and professional expertise to complete work assignments Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests				
			KK6	Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently.				
			KK7	Able to independently compile and analyze management accounting reports, covering planning and budgeting,				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
					cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting management decision-making and control by applying techniques. management accounting.			
				P4	Mastering theoretical concepts in quality management			
				P6a	Master the concepts , principles, and capital budgeting			
				P6b	techniques			
				P6c	Mastering the concepts, principles, and techniques of capital structure, cost of capital, and financing			
				P6d	Mastering the concepts , principles, and techniques of working capital requirements. techniques			
				P7	Working capital requirements			
				P8	Mastering the concepts, principles, and techniques of cash flow analysis Master the principles of investing in financial assets			
				P12a	Mastering in-depth theoretical concepts about information needs for decision making			
				P12b	Mastering the concepts and principles of Organization,			
				P13b	Mastering the concepts and principles of Governance, Mastering the concepts and principles of Regional Financial Accounting			
19	BCA64048	Financial Management II	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Financial Management	3	0
				S2	Internalizing academic values, norms and ethics	Learning Materials: 1. Short-term Funding Sources 2. Source of Funds Term		
				S9	and ethics			
				S10	Demonstrate an attitude of responsibility for			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S12	work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountant Profession.	Long		
				KU2	Able to demonstrate independent, quality, and measurable performance;	3. Leasing vs Borrowing		
				KU8	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;	4. Capital Costs		
				KU10	Able to combine technical competence and professional expertise to complete work assignments	5. Bond Valuation		
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests	6. Stock Valuation		
						7. Leverage Analysis		
						8. Capital Structure Theory		
						9. Divide Policy		
						10. Special Topics		
				KK5	Able to independently compile reports on the results of analysis of financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods.			
				KK6	Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently.			
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
					relevant and reliable in support of management decision-making and control by applying the following techniques management accounting.			
				P2a	Mastering in-depth theoretical concepts about Framework for preparing financial statements			
				P2b	Mastering theoretical concepts in depth about Accounting policies and principles			
				P2c	Mastering theoretical concepts in depth about Recognition, measurement, presentation, and disclosure of elements in financial statements			
				P2d	Mastering in-depth theoretical concepts of accounting and financial information for decision making.			
				P4	Mastering general theoretical concepts of quality management			
				P6b	Mastering the concepts, principles, and techniques of capital structure, cost of capital, and financing			
				P6c	Mastering the concepts, principles, and techniques of working capital requirements.			
				P6d	Working capital requirements			
				P7	Mastering the concepts, principles, and techniques of cash flow analysis			
				P8	Master the principles of investing in financial assets			
				P8	Mastering in-depth theoretical concepts about information needs for decision making decision			
20		Capital Markets and Portfolio Management	3	S2	Upholding human values in carrying out duties based on religion, morals and ethics	Study Material: Financial Management	3	0
				S9	Internalizing academic values, norms and ethics	Learning Materials: 1. Market introduction		
				S12	Able to Apply the Principles of Business Ethics			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
					and the Accountancy Profession.	Capital, 2. Capital Markets in Indonesia and the trading mechanism, 3. Expected return and portfolio risk, 4. Portfolio Selection, 5. Market Efficiency, 6. Stock valuation, 7. Stock valuation strategy, 8. Bond valuation, 9. Bond valuation strategy, 10. Market efficiency, Economic Analysis and Industry Analysis, 11. Analysis Fundamental, technical analysis, and event study methodology		
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK5	Able to independently compile reports on the results of analysis of financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods.			
				KK6	Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently.			
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
					relevant and reliable in support of management decision-making and control by applying the following techniques management accounting.			
				P2d	Mastering in-depth theoretical concepts of accounting and financial information for decision making.			
				P6b	Mastering the concepts, principles, and techniques of capital structure, cost of capital, and financing			
				P6c	Mastering the concepts , principles, and techniques of			
				P6d	working capital requirements. techniques Working capital requirements			
				P7	Mastering the concepts, principles, and techniques of cash flow analysis			
				P8	Master the principles of investing in financial assets Mastering theoretical concepts in depth about information needs for decision-making			
21	BCA65066	System Accounti ng Information	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Accounting Information Systems Learning Materials: 1. Basic Concepts of Accounting Information Systems 2. Basic Concepts of Transaction Processing Cycle (SPT) 3. Form Design, Documents and Media for Company Bookkeeping 4. Account Guidelines	3	0
				S2	Internalizing academic values, norms and ethics			
				S9	Demonstrate an attitude of responsibility for work in the field of expertise independently			
				S10	Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				S12				
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning. independently;			

						and Basis of Classification and Method of Granting		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				KU10	Able to combine technical competence and professional expertise to complete work assignments	Account Code 5. Documentation Techniques/System Methods 6. Methods, Analysis and Development of Accounting Information Systems 7. Design and SPT Design (Finance, Revenue, Expenditure, and Production) 8. Analysis of AIS Practices in Various Companies		
			KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests				
			KK8	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.				
			KK7	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using an approach. system development cycle (SDLC)				
			P8	Mastering in-depth theoretical concepts about information needs for decision making				
			P9	Mastering techniques, principles, and knowledge procedural on the use of information technology				
22	BCA61010	Introduction to Business	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Organization and Business Learning Materials: 1. Business Scope 2. Company and	3	0
			S2	Internalizing values, norms and ethics				
			S9					

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S10	academic	Company Environmen t 3. Forms of Business Entities 4. Management and Organization 5. Marketing 6. Production Management 7. Concept of Time value of money 8. Corporate financial management 9. Human Resource Management 10. Analytical Techniques for forecasting the company's cash flow 11. Social Responsibility of a Company 12. International Business		
				S12	Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU8	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.			
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using an approach. system development cycle (SDLC)			
				P5	Understand business ethics and professional code of ethics			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P11	accounting Mastering the concepts and regulations of taxation and business law			
				P12a	Master the concepts and principles of Organization,			
				P12b	Mastering the concepts and principles of Control Governance,			
				P12c	Master the concepts and principles of risk management			
				P12d	Mastering the concepts and principles of strategic management,			
				P12f	Master the concepts and principles of the business environment			
23		Marketing Management	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Organization and Business Learning Materials: 1. Basic Concepts of Marketing 2. Building a Marketing Strategy and Marketing Planning 3. Analysis of Customer Satisfaction and Loyalty 4. Consumer Behavior Analysis 5. Market Segmentation and Target 6. Brand Building 7. Building Competitive Advantage Marketing	3	0
			S2	Law-abiding and disciplined in social and state life; Internalizing academic values, norms and ethics				
			S8	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S9	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			S10					
			S12					
			KU2	Able to demonstrate independent, quality, and measurable performance;				
			KU8	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
			KU10	Able to combine technical competencies and professional expertise to complete work assignments				

						8. Product Strategy		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests	9. Marketing Channel Analysis 10. Pricing Strategy 11. Promotion Strategy Analysis 12. Customer relationship marketing analysis 13. Implementation of Marketing Strategy and marketing cases.		
				KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.			
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and decision making. organization by using the system development cycle (SDLC) approach.			
				P5	Understand business ethics and the accounting profession's code of ethics			
				P11	Mastering the concepts and regulations of taxation and business law			
				P12a	Master the concepts and principles of Organization,			
				P12b	Mastering the concepts and principles of Corporate Governance,			
				P12c	Master the concepts and principles of risk management			
				P12d	Mastering the concepts and principles of strategic management,			
				P12f	Master the concepts and principles of business environment			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
24	BCA62017	Business Law	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Organization and Business Learning Materials: 1. Getting to Know Business Law 2. Legal Entities that apply in Indonesia 3. Company Legality 4. Financing Institution 5. Forms of cooperation in business activities 6. Consumer Protection 7. Intellectual property rights 8. Tax Aspects of Business Activities 9. Alternative Dispute Resolution (Negotiation, Mediation and consolidation) 10. Bankruptcy	3	0
			S2	Internalizing academic values, norms and ethics				
			S9	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S10	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			S12					
			KU2	Able to demonstrate independent, quality, and measurable performance;				
			KU8	Able to carry out a self-evaluation process of the work group under his responsibility, and able to manage learning independently;				
			KU10	Able to combine technical competence and professional expertise to complete work assignments				
			KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests				
			KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.				
			KK8	Able to independently design business processes in an information system that supports				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
					provision of information technology-based information to support management control and decision making organization by using the system development cycle (SDLC) approach.			
				P5	Understand business ethics and the accounting profession's code of ethics			
				P11	Mastering the concepts and regulations of taxation and business law			
				P12a	Master the concepts and principles of Organization,			
				P12b	Mastering the concepts and principles of Corporate Governance,			
				P12c	Master the concepts and principles of risk management			
				P12d	Master the concepts and principles of strategic management,			
				P12f	Master the concepts and principles of business environment			
25	BCA66077	Strategy Management	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Organization and Business Learning Materials: 1. Introduction (Definition, scope, history and hierarchy of strategic management) 2. Vision, Mission, Objectives and Corporate Philosophy 3. Descriptive model of strategic management 4. Retrieval	3	0
			S2	Internalizing academic values, norms and ethics				
			S9	Demonstrate an attitude of responsibility for work in the field of expertise independently				
			S10	Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			S12					
			KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing strategic management science and technology. technology that pays attention to and applies				

						Strategic Decisions: Strategic managers and		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>KU2 humanities values that are in accordance with their field of expertise Able to demonstrate independent, quality, and measurable performance;</p> <p>KU3 Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce strategic management solutions, ideas, designs or art criticism.</p> <p>KU5 Able to make decisions appropriately in the context of problem solving in the field of Strategic Management, based on the results of information and data analysis.</p> <p>KU10 Able to combine technical competence and professional expertise to complete work assignments</p> <p>KU11 Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests</p> <p>KK6 Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently.</p> <p>KK7 Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which</p>	<p>strategic management style</p> <p>5. Strategic Analysis: an Environmental Assessment</p> <p>6. Strategy Formulation</p> <p>7. Business Unit Strategy</p> <p>8. Cooperation Strategy</p> <p>9. Market growth and development strategies</p> <p>10. Restructuring and divestment strategies, market-leading corporate strategies</p> <p>11. Cooperative strategy</p> <p>12. Development of conceptual skills in strategic audit and case method</p> <p>13. Strategic implementation, evaluation and monitoring</p>		

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				KK8	relevant and reliable in supporting management decision-making and control by applying management accounting techniques. Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and decision making. organization by using the system development cycle (SDLC) approach.			
				P4	Mastering general theoretical concepts of quality management			
				P5	Mastering in-depth theoretical concepts about information needs for decision making			
				P8	Understand business ethics and the accounting profession's code of ethics			
				P11	Mastering the concepts and regulations of taxation and business law			
				P12a	Master the concepts and principles of Organization,			
				P12b	Mastering the concepts and principles of Governance,			
				P12c	Master the concepts and principles of risk management			
				P12d	Mastering the concepts and principles of strategic management,			
				P12f	Master the concepts and principles of the business environment			
26	BCA65068	Business Feasibility Study	3	S1	Pious to God Almighty and able to show a religious attitude Upholding human values in the world.	Study Material: Organization and Business Learning Materials: 1. Building a mindset	3	0
				S2	perform duties based on religion, morals and ethics			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S9	Internalizing academic values, norms and ethics	business, business ideas and business planning 2. Model the ownership options of a business, build a business image 3. Management aspects, concepts, balance scorecard method, sig sigma 4. Market definition, target market and market forecasting 5. Definition of marketing, competitive strategy, marketing mix, customer satisfaction and customer loyalty 6. HR strategic planning and human resources scorecard 7. Financial aspects 8. Economic Aspects 9. Information Technology and the Role of IT for Companies 10. Technical aspects of the project 11. Investment selection methods: IRR, PI, NPV, discount PI 12. SWOT analysis		
				S10	Demonstrate an attitude of responsibility for work in the field of expertise independently			
				S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing strategic management science and technology that pays attention to and applies humanities values in accordance with their field of expertise.			
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU3	Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce strategic management solutions, ideas, designs or art criticism.			
				KU5	Able to make decisions appropriately in the context of problem solving in the field of Strategic Management, based on the results of information and data analysis.			
				KU10	Able to combine technical competence and professional expertise to complete work assignments			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			

and SWOT matrix

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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				KK6 Able to contribute in a team to prepare investment and funding reports, which include cash and working capital requirements reports, proforma financial statements, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques independently. KK7 Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques. KK8 Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using an approach. system development cycle (SDLC)	13. Risk, interest rate adjustment and risk factors in investment 14. Develop a business feasibility proposal and report		
				P4 Mastering general theoretical concepts of quality management P5 Mastering in-depth theoretical concepts about information needs for decision making Understand business ethics and the accounting profession's code of ethics P8 Mastering the concepts and regulations of taxation and business law P11 Master the concepts and principles of Organization, P12a			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				P12b	Mastering the concepts and principles of Generate risk management			
				P12c	Mastering the concepts and principles of strategic management,			
				P12d	Mastering the concepts and principles of business environment			
				P12f				
26		Introduction Economics Eco	3	S1	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics	Study Material: Economics Learning Materials: 1. Nature, Issues and Tools): Scarcity And Exchange, Opportunity Cost 2. Market Mechanism: Demand And Supply 3. Theory Consumer Behavior: Utility and the Indifference Curve 4. The Concept of Elasticity and Its Applications 5. Producer Behavior: Production Theory and Cost of Production 6. Market Structure: Perfect Competition Market 7. Market Monopoly , Oligopoly And	3	0
			S2	Contributing to improving the quality of life in society, nation, state, and civilization based on Pancasila				
			S4	Work together and have social sensitivity and concern for society and the environment				
			S7	Internalizing academic values, norms and ethics				
			S9	Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.				
			S10					
			S12					
			KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise. Able to demonstrate independent, quality, and measurable performance;				
			KU2					

						Competition Monopolistic		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KU3 Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce strategic management solutions, ideas, designs or art criticism. KU5 Able to make decisions appropriately in the context of problem solving in the field of economics, based on the results of information and data analysis. KU11 Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests KK6 Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using the system development cycle (SDLC) approach in the design of information systems. choose the production level. P5 Mastering in-depth theoretical concepts about information needs for decision making P11 Mastering the concepts and principles of economics		8. Factor of Production Market 9. Public Goods and Externalities 10. Theory Consumer Choice And Consumer Preferences		
28	BCA61013	Information Technology	2	S1 Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics S2 Contribute in improving quality of life in society, nation, state, S4 and civilization based on		Study Material: Information Technology and Communication Learning Materials: 1. Concept Basic Information Technology 2. Development History		

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S7	Pancasila Work together and have social sensitivity and concern for society and the environment	3. Computer Hardware types and functions on a computer		
				S9	Internalizing academic values, norms and ethics	4. Types and functions of software on a computer		
				S10	Demonstrate an attitude of responsibility for work in the field of expertise independently	5. Big data, AI, ML and IoT and 21st century skills		
				S12	Able to Apply the Principles of Business Ethics and the Accountancy Profession.	6. Representation of data in the computer		
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise.	7. Data communication in networks		
					Able to demonstrate independent, quality, and measurable performance;	8. Introduction to basic data		
				KU2	Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce strategic management solutions, ideas, designs or art criticism.	9. Multimedia		
				KU3	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website.	10. Intrnet and WEB		
					Able to make decisions appropriately in the context of problem solving in the field of economics, based on the results of information and data analysis.	11. Computer Security		
				KU4	Able to document, store,	12. Utilization IT utilization in various fields		
				KU5		13. Information Systems in Business		
						14. Practical use of computer using Word, Exel and Power Point.		
				KU9				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				KU11	secure, and retrieve data to ensure validity and prevent plagiarism. Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK6	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using the system development cycle (SDLC) approach in the design of information systems. choose the production level.			
				P5 P8 P9	Mastering in-depth theoretical concepts about information needs for decision making Mastering in-depth theoretical concepts about information needs for decision making Mastering techniques, principles, and procedural knowledge about the use of technology information			
29	BCA66082	System Manage ment Information	3	S1 S2 S4 S7	Pious to God Almighty and able to show a religious attitude Uphold human values in carrying out duties based on religion, morals and ethics Contributing to improving the quality of life in society, nation, state, and civilization based on Pancasila Work together and have social sensitivity and concern for the community and society.	Study Material: Information Technology and Communication Learning Materials: 1. Concept Informa tion System s (IS) in GeneralOr Computer-Based and the Role of SI for	3	0

						Business		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S9	environment	2. Understanding the Functions and Types of Information Systems At Company and Relation to Business Processes 3. Social and Ethical Issues in the Use of Information Systems 4. Inf 5. IT Structuring and Technology Emerging Technologies 6. Concept Basic Use of Business Intelligence, Management Information & Database 7. Telecommunication Technology And Networking in Recent Businesses 8. Enterprise Applications to Achieve Operational Excellence & Customer Intimacy 9. Information System Security Concept 10. Concept of E-Commerce as a Digital Market 11. Knowledge Management In the Organization To Developing		
				S10	Internalizing academic values, norms and ethics			
				S12	Demonstrate an attitude of responsibility for work in the field of expertise independently Able to Apply the Principles of Business Ethics and the Accountancy Profession.			
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise.			
				KU2	Able to demonstrate independent, quality, and measurable performance;			
				KU3	Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values in accordance with their expertise based on scientific rules, procedures and ethics in order to produce strategic management solutions, ideas, designs or art criticism.			
				KU4	Able to compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college website.			
				KU5	Able to make decisions appropriately in the context of problem solving in the field of economics, based on the results of information and data analysis.			
				KU11	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK6	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using the system development cycle (SDLC) approach in the design of information systems. choose the production level.	Decision Making Process 12. IT Project Management and Global Systems 13. Needs Analysis and System Management Information In A Company		
				P5	Mastering in-depth theoretical concepts about information needs for decision making			
				P8	Mastering in-depth theoretical concepts about information needs for decision making			
				P9	Mastering techniques, principles, and procedural knowledge about the use of technology information			
30	BCA61003	Bahasa Indonesia	2	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Concepts and functions of language, words and sentences in the preparation of scientific writing. Learning Materials: 1. Language Concepts and Language Functions, 2. Language Varieties and Tunings, 3. Spelling and Punctuation, 4. Diction and terms in Indonesian, 5. Sentences and Sentences	2	0
				S3	Having National Identity			
				S9	Demonstrate an attitude of responsibility for work in their field of expertise independently			
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.			
				KU2	Able to show independent, quality, and measurable performance			
				KU9	Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism.			

						Effective in writing,		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and decision making. organization by using the system development cycle (SDLC) approach.	6. Paragraphs in Text, 7. Type of Writing, 8. Summary, Abstract, and Synthesis, 9. Topic, Purpose, Thesis, and Outline,		
				P15	Able to master how to write and speak in Indonesian to convey ideas and ideas effectively.			
31	BCA61004	English	2	S1 S3 S9	Pious to God Almighty and able to show a religious attitude Having National Identity Demonstrate an attitude of responsibility for work in their field of expertise independently	Study Material: Information Technology and Communication Learning Materials:	2	0
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.			
				KU2 KU9	Able to show independent, quality, and measurable performance Able to document, store, secure, and retrieve data to ensure validity and prevent theft. plagiarism			
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using an approach. system development cycle (SDLC).			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				P15	Able to master how to write and speak in English to convey ideas effectively.			
32	BCA61005	Economic Math	3	S1 S3 S9	Pious to God Almighty and able to show a religious attitude Having National Identity Demonstrate an attitude of responsibility for work in their field of expertise independently	Study Material: Quantitative Methods Learning Materials:	3	0
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.	1. Introduction (Nature and Scope)		
				KU2	Able to show independent, quality, and measurable performance	2. Concept basic math;		
				KU5	Able to make decisions appropriately in the context of problem solving	3. Introduction to Algebra		
				KU9	problem solving based on the results of information and data analysis Able to document, store, secure, and retrieve data to ensure validity and prevent theft. plagiarism	4. Images and functions; 5. Linear and quadratic equations; 6. Equations dynamic and difference equations;		
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using an approach. system development cycle (SDLC).	7. Exponential function, 8. growth and differential equations; 9. Matrix algebra;		
				P8	Mastering in-depth theoretical concepts about information needs for decision making decision	10. Financial math.		
34	BCA66078	Research Methodology	3	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Concepts and methods	3	0

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				S3 S9	Having National Identity Demonstrate an attitude of responsibility for work in their field of expertise independently	research, scientific wtg techniques		
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values. Able to show independent, quality, and measurable performance	Learning Materials: 1. Types of research 2. Identify the research problem 3. Developing a framework and formulating a research hypothesis 4. Know the concepts, constructs, variables and operational definitions of research 5. Measuring research variables, 6. Determination of sample population 7. Analyze data so that students can compile a thesis or final project report correctly.		
				KU2	Able to make decisions appropriately in the context of problem solving			
				KU5	problem solving based on the results of information and data analysis			
				KU9	Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism			
				KK8	Able to independently design business processes in an information system that supports the provision of information technology-based information to support management control and decision making. organization by using the system development cycle (SDLC) approach.			
				P8	Mastering in-depth theoretical concepts about information needs for decision making			
36	BCA66074	Business Ethics and the Accounting Profession	3	S1 S4 S5	Pious to God Almighty and able to show a religious attitude Contribute to the improvement of the environment in improving quality of life in society, nation, state, and civilization based on Pancasila Play the role of a proud citizen	Study Material: Development Character development includes ethics, code of conduct and corporate governance. corporate	3	0

						governance. Learning Materials:		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S7	and love for the country, have nationalism and a sense of responsibility to the state and nation;	1. Ethical concepts , codes of conduct, and ethical theories 2. Environmental Ethics for Business 3. Risetika and business opportunities 4. Practical ethical decision making 5. Corporate governance 6. Corporate Social Responsibility (CSR) 7. Stakeholders, ethics, Accountants, and CSR 8. The Sarbanes Oxley Act 9. Professional Law Accountants, Accountants' Principles and Code of Ethics 10. Ethics cases in the field of financial accounting		
			S8	Cooperate and have social sensitivity and concern for society and the environment;				
			S9	Obeying the law and discipline in social and state life; Internalizing values , norms, and academic ethics. academic ethics;				
			S10	Demonstrate an attitude of responsibility for work in their field of expertise independently;				
			S11	Internalize the spirit of independence, struggle, and entrepreneurship.				
			S12	Able to apply the principles of business ethics and the accounting profession.				
			KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.				
			KU2	Able to show independent, quality, and measurable performance				
			KU3	Able to examine the implications of the development or implementation of science and technology that pay attention to and apply humanities values based on scientific rules, procedures and ethics in order to produce solutions, ideas, designs or criticisms.				
			KU9	Able to document, store, secure, and retrieve data to ensure validity and prevent theft. plagiarism				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				KK5	Able to independently compile reports on the results of analysis of financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying techniques and methods. accounting and financial analysis methods.			
				P4	Mastering theoretical concepts in quality management			
				P5	Understand business ethics and the accounting profession's code of ethics			
37	BCA61001	Religion	2	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Character Development Learning Materials: 1. Concept of God in Religion, Iman & taqwa 2. Human in community relations 3. Science, technology and culture in Religion 4. Economic and political systems in Religion	2	0
				S2	Upholding human values in carrying out duties based on religion, morals, and ethics Having National Identity			
				S3	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila			
				S4	Act as a proud citizen and love the country, have nationalism and a sense of responsibility to the state and nation			
				S5	Respect the diversity of cultures, views, religions, and beliefs, as well as the opinions or original findings of others			
				S6	Cooperate and have social sensitivity and concern for society and the environment. Respect the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others			
				S7	Work together and have social sensitivity and concern for society and the environment			
				S8	Law-abiding and disciplined in social and state life			
				S9	Internalizing values, norms, and academic ethics			
				S10	Demonstrate an attitude of responsibility for work in their field of expertise independently			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				S11	Internalizing the spirit of independence, struggle, and entrepreneurship			
				KU1	Able to apply logical, critical, systematic, innovative, quality, and measurable thinking in performing specific work in the field of accounting and in accordance with standards. work competencies in the field of Accounting.			
				KK8	Able to independently and responsibly design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making using system development cycle (SDLC) approach			
				P4	Mastering theoretical concepts in quality management			
				P5	Understand business ethics and professional code of ethics accounting			
38	BCA61006	Pancasila	2	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Character Development Learning Materials: 1. The concept of Pancasila and the basic foundations of Pancasila 2. Implementation of Pancasila and anti-corruption guidelines 3. Pancasila as the foundation of the state, the ideology of the nation	2	0
			S2	Having a national identity				
			S3	Upholding human values in carrying out duties based on religion, morals, and ethics				
			S4	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila				
			S5	Acting as a citizen who is proud and loves the country, has nationalism and a sense of responsibility to the state and nation Appreciate the diversity of cultures, views, religions, and beliefs, as well as the diversity of cultures, views, religions, and beliefs.				
			S6	original opinions or findings of others				

						4. and outlook on life 5. Ethics, politics and Pancasila		
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No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theor y	Prak tek
1	2	3	4	5		6	7	8
				S7	Work together and have social sensitivity and concern for society and the environment			
				S8	Law-abiding and disciplined in social and state life Internalizing academic values, norms, and ethics			
				S9	Demonstrate an attitude of responsibility for work in their field of expertise independently			
				S11				
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies the value of science and technology. humanities			
				KK7	Able to be responsible for their duties as educators based on the teacher code of ethics, so as to produce educators who have high work ethic, confidence and communicate effectively			
				P12	Mastering the concepts and principles of; Organization and organizational governance			
39	BCA62018	Citizenship	2	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Character Development Learning Materials: 1. Definition, competencies, rationale, objectives of civic education 2. Nationalistic insight and theories that	2	0
			S2	Having a national identity				
			S3	Upholding human values in carrying out duties based on religion, morals, and ethics				
			S4	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila				
			S5	Play a role as a citizen who is proud and loves the country, has nationalism and is a good citizen.				

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				S6	Respect the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others Cooperate and have social sensitivity and concern for the community and the environment	<p>related to Nation, Democracy and Human Rights</p> <p>3. Concept archipelago insight</p> <p>4. Concept National Resilience</p> <p>5. Strategy Indonesian National Politics</p>		
				S7	Law-abiding and disciplined in social and state life Internalizing academic values, norms, and ethics			
				S8	Demonstrate an attitude of responsibility for work in their field of expertise independently			
				S9				
				S11				
				KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.			
				KU4	Able to maintain and develop work networks with supervisors, colleagues, peers both within and outside the institution.			
				KU5	Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility;			
				KU6	Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;			
				KU7	Able to document, store, secure, and retrieve data to ensure validity and prevent			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KU8	plagiarism; Able to combine technical competence and professional expertise to complete work assignments			
				KU9	Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK8	Able to independently and responsibly design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using a system development cycle approach. (SDLC)			
				P4	Mastering theoretical concepts in quality management			
				P5	Understand business ethics and professional code of ethics accounting			
40	BCA61007	Character Education	2	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Character Development Learning Materials:		
				S2	Having a national identity			
				S3	Upholding human values in carrying out duties based on religion, morals, and ethics			
				S4	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila			
				S5	Act as a citizen who is proud and loves the country, has nationalism and a sense of responsibility to the state and nation Appreciate cultural diversity,			
				S6	views, religions, and beliefs, and			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>S7 Cooperate and have social sensitivity and concern for the community and the environment</p> <p>S8 Law-abiding and disciplined in social and state life Internalizing academic values, norms, and ethics</p> <p>S9 Demonstrate an attitude of responsibility for work in their field of expertise independently</p> <p>S11</p>			
				<p>KU1 Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.</p> <p>KU4 Able to maintain and develop work networks with supervisors, colleagues, peers both within and outside the institution.</p> <p>KU5 Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility;</p> <p>KU6 Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;</p> <p>KU7 Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism;</p> <p>KU8 Able to combine technical competence and professional expertise to complete</p>			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KU9	work assignments Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests			
				KK8	Able to independently and responsibly design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making using system development cycle (SDLC) approach			
				P12	Master the concepts and principles of Organization, Governance, risk management.			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
41	BCA67089	KKN	4	S1	Pious to God Almighty and able to show a religious attitude	Study Material: Character Development Learning Materials:		
				S2	Having a national identity			
				S3	Upholding human values in carrying out duties based on religion, morals, and ethics			
				S4	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila			
				S5	Act as a proud citizen and love the country, have nationalism and a sense of responsibility to the state and nation			
				S6	Respect the diversity of cultures, views, religions, and beliefs, as well as the opinions or original findings of others			
				S7	Cooperate and have social sensitivity and concern for society and the environment. Respect the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others			
				S8	Work together and have social sensitivity and concern for society and the environment			
				S9	Law-abiding and disciplined in social and state life			
				S10	Internalizing values , norms, and academic ethics			
				S11	Showing attitude responsible for work in his/her field of expertise independently Internalize the spirit of independence, self-reliance, and self-reliance. independence, struggle, and entrepreneurship			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK	Study Material: Learning Materials	Estimated Time (hour)	
						Theo ry	Prak tek
1	2	3	4	5	6	7	8
				<p>KU1 Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values.</p> <p>KU4 Able to maintain and develop work networks with supervisors, colleagues, peers both within and outside the institution.</p> <p>KU5 Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility; Able to conduct a self-evaluation process of the work group under his responsibility, and able to manage learning independently;</p> <p>KU6 Able to document, store, secure, and retrieve data to ensure validity and prevent plagiarism; Able to combine technical competence and professional expertise to complete work assignments</p> <p>KU7 Able to present information and express ideas clearly, both orally and in writing, to stakeholders interests</p> <p>KU8</p> <p>KU9</p>			

No.	MK Code	MK Name	Bob ot SKS	SLOs imposed on MK		Study Material: Learning Materials	Estimated Time (hour)	
							Theo ry	Prak tek
1	2	3	4	5		6	7	8
				KK8	Able to independently and responsibly design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making by using a system development cycle approach. (SDLC)			
				P4	Mastering theoretical concepts in quality management			
				P12a	Master the concepts and principles of organization,			
				P12b	Mastering the concepts and principles of Control Master the concepts and principles of risk management			
				P12c	Mastering the concepts and principles of strategic management, Mastering the concepts and principles of internal control, and Mastering the concepts and principles of strategic management.			
				P12e	Mastering the concepts and principles of strategic management.			
				P12f	Mastering the concepts and principles of business environment			

7. Course Structure in the Study Program Curriculum

7.1. Curriculum Matrix

Matric of Course Structure in the Study Program Curriculum

Smt	SKS	Jlm MK	UNDERGRADUATE / BACHELOR PROGRAM COURSE GROUP		
			MK Mandatory	MK Options	MKWN
VII	17	5	DESCRIPTION	MK. MK's choice. MK's choice. Choice of MK Options	
VI	21	6	Management Control Systems Behavioral Accounting Advanced Financial Accounting II Business and Corporate Law KKN	MK. Optional	
V	20	7	Accounting Theory Regional Financial Accounting Internal Audit Strategy Management Business Ethics and the Accounting Profession Advanced Financial Accounting I Audit Practicum		
IV	21	7	Auditing II Management Accounting Public Sector Accounting Taxation II Accounting Information Systems Research Methodology Intermediate Financial Accounting II		
III	21	7	Auditing I Taxation I Management Information System Financial Management II Capital Markets & Man. Portfolio Risk Management Intermediate Financial Accounting		

			I		
II	23	8	Introduction to Accounting II Financial Management I Cost Accounting Marketing Management Islamic Accounting and Banking Computer Accounting		Maritime Insight Citizenship

I	22	9	Introduction to Business Introduction to Accounting I Information Systems and Technology English Introduction to Economics Economic Statistics		Pancasila Religious Education Bahasa Indonesia
Total	144	34			

7.2. Curriculum Map Based on Study Program SLOs

Table 9. Course Organization Matrix of Study Program

Semester	PROGRAM PEMBELAJARAN DALAM PRODI										JUMLAH SKS	DALAM PT	PT LAIN	NON PT	JUMLAH SKS	
VII	SKRIPSI (6 SKS)	MIK PLIHAN (3 SKS)	MIK PLIHAN (3 SKS)	MIK PLIHAN (3 SKS)	MIK PLIHAN (3 SKS)							17			MAGANG (20 SKS)	20
VI	AKUNTANSI KEUANGAN LANJ. II (3 SKS)	KKN (4 SKS)	AKUNTANSI KEPERILAKUAN (3 SKS)	MIK PLIHAN (3 SKS)	HUKUM BISNIS DAN PERUSAHAAN (2 SKS)	KEWIRA- USAHAAN (3 SKS)	SISTEM PENGENDALIAN MANAJEMEN (3 SKS)					21	MIK PS LAIN (2 SKS)	MIK PENGAYAAN (6 SKS)	{S9, KU7, P2, KK9}	8
V	TEORI AKUNTANSI (3 SKS)	ETIKA BISNIS DAN PROFESI AKUNTAN (3 SKS)	AKUNTANSI KEUANGAN LANJ. I (3 SKS)	INTERNAL AUDIT (3 SKS)	MANAJEMEN STRATEGI (3 SKS)	AKUNTANSI KEUANGAN DAERAH (3 SKS)	PRAKTIKUM AUDITING (2 SKS)					20		MIK PENGAYAAN (11 SKS)		11
IV	AKUNTANSI KEUANGAN MENENGAH II (3 SKS)	AKUNTANSI MANAJEMEN (3 SKS)	PERPAJAKAN II (3 SKS)	AKUNTANSI SEKTOR PUBLIK (3 SKS)	SISTEM INFORMASI AKUNTANSI (3 SKS)	METODOLOGI PENELITIAN (3 SKS)	AUDITING II (3 SKS)					21	PROYEK INDEPENDEN (3 SKS)			
III	AKUNTANSI KEUANGAN MENENGAH I (3 SKS)	PERPAJAKAN I (3 SKS)	SISTEM INFORMASI MANAJEMEN (3 SKS)	MANAJEMEN KEUANGAN II (3 SKS)	PASAR MODAL DAN MANAJEMEN PORTOFOLIO (3 SKS)	MANAJEMEN RISIKO (3 SKS)	AUDITING I (3 SKS)					21	{S11, KU12, KK3, KKS, P5}			
II	WAWASAN KEMARITIMAN (2 SKS)	KEWARGANEGARAAN (2 SKS)	AKUNTANSI SYARIAH DAN PERBANKAN (3 SKS)	AKUNTANSI BIAYA (3 SKS)	MANAJEMEN PEMASARAN (3 SKS)	PENGANTAR AKUNTANSI II (3 SKS)	KOMPUTER AKUNTANSI (3 SKS)	MANAJEMEN KEUANGAN I (3 SKS)				23	MIK PS LAIN (6 SKS)			6
I	PENDIDIKAN AGAMA (2 SKS)	PANCASILA (2 SKS)	BAHASA INDONESIA (2 SKS)	SISTEM DAN TEKNOLOGI INFORMASI (2 SKS)	BAHASA INGGRIS (TOEFL 400) (2 SKS)	PENGANTAR ILMU EKONOMI (3 SKS)	STATISTIK EKONOMI (3 SKS)	PENGANTAR BISNIS (3 SKS)	PENGANTAR AKUNTANSI I (3 SKS)			22	MKU (12 SKS)			12
		Kode	Deskripsi		Ket.								Kode	Deskripsi MBKM		Ket.
			MK Prodi Akuntansi di dalam UHO		104 SKS									MK- Lintas Prodi di UHO		3 SKS
			MK Lintas Prodi di UHO		20 SKS									Proyek independen : Konversi MK-Prodi		20 SKS
			MK. Prodi Akuntansi di luar UHO Pertukaran pelajar		20 SKS									MK-Prodi Akuntansi di Luar UHO-Magang		20 SKS
			Total SKS		144 SKS									MK-Prodi Akuntansi di Luar UHO-Pertukaran Mahasiswa		17 SKS
			Total		40 SKS									Total		40 SKS
								PENGAKUIAN/ PENYATAAN	PENYATAAN					TERSTRUKTUR SESUAI DENGAN CPL		

8. List of Course Distribution for Each Semester

The distribution of courses for each semester in the accounting department of the Faculty of Economics and Business at Halu Oleo University is as follows:

Table 10. List of Courses per Semester

CURRICULUM STRUCTURE OF ACCOUNTING MAJOR, FACULTY OF ECONOMICS AND

BUSINESS UHO COMPULSORY COURSES

NO	SEMESTER I					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Prak
1	BCA61006	Pancasila	2	Required		
2	BCA61003	Bahasa Indonesia	2	Required		
3	BCA61013	Information Systems and Technology	2	Required		There is
4	BCA61004	Language. English & Other Foreign Languages	2	Required		
5	BCA61009	Introduction to Accounting I	3	Required		There is
6	BCA61015	Introduction to Economics	3	Required		
7	BCA61010	Introduction to Business	3	Required		
8	BCA62025	Economic Statistics	3	Required		
TOTAL SKS			20			

NO	SEMESTER II					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA62022	Introduction to Accounting II	3	Required	Peng. Accounting I	There is
2	BCA63035	Financial Management I	3	Required	Peng. Accounting I	There is
3	BCA62026	Maritime Insight	3	Required		
4	BCA61001	Religion	2	Required		
5	BCA63027	Cost Accounting	3	Required	Peng. Accounting I	
6	BCA62020	Marketing Management	3	Required	Introduction to Business	
7	BCA63034	Accounting Computers	3	Required	Systems & Tech. Information, PA I	
TOTAL SKS			20			

NO	SEMESTER III					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA62018	Citizenship	2	Required		

2	BCA64046	Auditing I	3	Required	Peng. Accounting II	
3	BCA63037	Taxation I	3	Required	Peng. Ak I, II and AKM	
4	BCA66082	Management Information System	3	Required	Peng. Ak. 1 and II	
5	BCA64048	Financial Management II	3	Required	Man. Finance I	
6	BCA63039	Capital Markets and Portfolio Management	3	Required	Peng. Ak I, II, AKM and Manaj. Finance I	
7	BCA65061	Risk Management	3	Required	Peng. Management, Financial Management I	
8	BCA63029	Intermediate Financial Accounting I	3	Required	Peng. Accounting II	
	TOTAL SKS		23			

NO	SEMESTER IV					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA65058	Auditing II	3	Required	Auditing I	ADA
2	BCA64041	Management Accounting	3	Required	AKM I	
3	BCA65056	Public Sector Accounting	3	Required	Peng. Accounting	
4	BCA64052	Taxation II	3	Required	Taxation I	
5	BCA65066	Accounting Information System	3	Required	Peng. Accounting I, S	
6	BCA66078	Research Methodology	3	Required		
7	BCA64040	Intermediate Financial Accounting II	3	Required	Financial Accounting I	
8	BCA66084	Business and Corporate Law	2	Required	Peng. Akt I, II, Peng. Manaj. and Peng. Business	
TOTAL SKS			23			

NO	SEMESTER V					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA66083	Accounting Theory	3	Required	Peng. Akt I, II, AKM I, II and AKI I	
2	BCA67085	Regional Financial Accounting	3	Required	Public Sector Accounting	
3	BCA65059	Internal Audit	3	Required	Management Accounting and Management. Finance II	
4	BCA66077	Strategy Management	3	Required	Management Accounting and Management. Finance II	
5	BCA66074	Business Ethics and the Accounting Profession	3	Required	Auditing II	
6	BCA65054	Advanced Financial Accounting I	3	Required	AKM1 and 2	
7	BCA65069	Audit Practicum	3	Required	Auditing I and II	
8		Elective Courses	3	Options		
TOTAL SKS			24			

NO	SEMESTER VI					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA65067	Management Control System	3	Required	Financial Accounting I	
3	BCA63033	Entrepreneurship	3	Required		
4	BCA66069	Behavioral Accounting	3	Required		

5	BCA66071	Advanced Financial Accounting II	3	Required	Financial Accounting I	
6	BCA62027	Islamic Accounting and Banking	3	Required	Peng. Accounting I	
7	BCA67089	KKN	4	Required		
8		Elective Courses	2	Options		
9		Elective Courses	3	Options		
TOTAL SKS			24			

NO	SEMESTER VII					
	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1		Elective Courses	3	Options	NONE	
2		Elective Courses	3	Options	NONE	
3		Elective Courses	3	Options		
4		Elective Courses	3	Options		
5	BCA67089	KKN	4	Required		
6	BCA68102	DESCRIPTION	6	Required		
TOTAL SKS			18			

NO	SEMESTER VIII					
	MK CODE	SUBJECT	SKS	Compulsory / Optional	Prerequisites	Practicum
1		Elective Courses	3	Options	NONE	
2		Elective Courses	3	Options	NONE	
3	BCA67089	KKN	4	Required		
4	BCA68102	DESCRIPTION	6	Required		
5						
TOTAL SKS			16			


ELECTIVE COURSES						
NO	MK CODE	SUBJECT	SKS	Mandatory / Optional	Prerequisites	Practicum
1	BCA66072	Financial Statement Analysis	3	Options		
2	BCA63032	Banks and Financial Institutions More	2	Options		
3	BCA64051	Planning and Budgeting	3	Options		
4	BCA67088	Forensic Audit and Investigation	3	Options		
5	BCA66073	Local Government Performance Audit	3	Options		
6		Corporate Reporting	3	Options		
7		Information System Audit	3	Options		

8		Database System	3	Options		
9		Digital Economy	3	Options		
10		System Analysis and Design	3	Options		
		TOTAL SKS	17			

REKAPITULATION

NO	DESCRIPTION	SKS
1	NUMBER OF REQUIRED COURSES	132
2	NUMBER OF COURSES CHOICE	12
3	MINIMUM NUMBER OF COURSES FOR UNDERGRADUATE ELIGIBILITY	144
4	NUMBER OF COURSES MAXIMUM UNDERGRADUATE ELIGIBILITY	160

9. Semester Learning Plan (SSP)

		HALU OLEO UNIVERSITY KENDARI FACULTY OF ECONOMICS AND BUSINESS ACCOUNTING DEPARTMENT				
SEMESTER LEARNING PLAN (RPS)						
SUBJECT	CODE	BOBOT (credits)		SEMESTER	MK family	Date of Preparation
Introduction to Accounting I		T : 2	P : 1	I		
AUTHORIZATION	RPS Developer Lecturer		MK Coordinator		Head of Department	
	Safaruddin, SE, MSA, Ak, CA		Intihanah, SE, M.Si, QIA		Dr. Husin, M.Si	
Course Learning Outcomes	Attitude	1. Demonstrate an attitude of responsibility for work in their field of expertise independently; 2. Internalizing the spirit of independence, struggle, and entrepreneurship 3. Able to apply the principles of business ethics and the accounting profession 4. Professionally and ethically responsible for the achievement of group work results.				
	General Skills	Students are expected to be able to understand and understand how to record and compile financial statements in the accounting cycle, both in individual companies, service companies, trading and retail companies. self-employment.				
	Knowledge	1. Understand the basics of financial recording and reporting 2. Understand how to prepare an adjustment journal 3. Understand the preparation of financial statements, the book closing process and the correction journal. 4. Understand inventory recording and reporting 5. Understand the basic principles of accounting information systems 6. Understand internal controls, petty cash funds, and bank reconciliation. 7. Understand the recording, presentation and analysis of accounts receivable. 8. Understand the concept of depreciation				
	Special Skills	Students are able to complete work related to simple accounting recording and reporting both in soft skills and hard skills, using Microsoft Excel <i>software</i> .				
General Description (Syllabus)	The Introduction to Accounting 1 course provides students with a theoretical approach accompanied by examples of basic accounting concepts, the process of recording transactions, the adjustment process, the accounting cycle of service companies, accounting for trading companies, accounting information systems and internal control, reporting and analysis of inventories, internal control over cash and cash principles, accounting for accounts payable, accounting for tangible assets and intangible assets, accounting for current debt and its reporting.					

Learning Material/Subject Matter	12. Basic concepts of accounting 13. The process of recording transactions, 14. Customization process, 15. Service company accounting cycle, 16. Accounting for trading companies, 17. Accounting information systems and internal control, 18. Inventory reporting and analysis, 19. Internal control over cash and cash principles, 20. Accounting for receivables, 21. Accounting for tangible assets and intangible assets, 22. Accounting for current payables and reporting.
Learning Methods	Learning will be carried out with an <i>Active learning Strategy</i> and Practice Theory cybernetic learning model. Lecturers will encourage and facilitate students to actively seek and find various concepts that must be mastered. Activities that will be carried out in the lecture process are: <ol style="list-style-type: none"> 1. Lecturers present (present) the concept of lecture material and example problems using the lecture method. 2. The lecturer directs students to discuss in solving the example problems. 3. Lecturer conducts concept achievement quiz 4. Provide structured and independent assignments
Learning media	Hardware includes laptops, LCDs and accessories for the teaching and learning process in the classroom.
Course Prerequisites	None
Supervising Lecturer	Dr. Nasrullah Dali, SE, M.Si, Ak, CA Intihanah, SE, M.Si, QIA Safaruddin, SE, M.SA, Ak, CA
Reference / Learning Resources	(1) Carl S. Warren, James M. Reeve, Jonathan E. Duchac, Ersu Tri Wahyuni, Amir Jusuf Abadi. <i>Introduction to Accounting Indonesian Adaptation</i> , 25 st Edition Salemba Empat, Jakarta. Year 2017. (2) <i>Weygant</i> , Kieso, and Kimmel. <i>Accounting Principles</i> , 7th Edition, Salemba Empat, Jakarta. 2017.

Sunday	Expected End Capability	Study Material	Learning Method/Shape	Time Learning (Minutes)	Assessment Criteria (Indicator)	Weight Value (%)	Learning resources
1.	Students understand that accounting is a system used to provide financial information that is useful for internal and external parties in decision making.	<ul style="list-style-type: none"> Why study accounting? What is Accounting? 	1,2,4,5	2 credits x 50 Minutes	Students can explain the meaning of accounting, recognize the users and uses of accounting, understand why ethics is one of the fundamental business concepts.	5%	1,2
2.	Students are able to understand the basic accounting equation and how to prepare four types of financial statements.	<ul style="list-style-type: none"> Financial Accounting Standards Accounting Equation Financial Report 	1,2,4,5	2 credits x 50 Minutes	Students are able to explain the meaning of generally accepted accounting principles and the principle of accounting principle, Explain the meaning of unit assumption of money and economic entity assumptions, List the basic basic accounting equation, and explain the meaning of assets, liabilities, and owner's equity of the owner, Analyzing influences of business transactions. Understand the four types of financial statements and how they are prepared.	5%	1,2

3.	Students can record transactions in journal media in a more practical and accurate way by using procedures and records that can track transaction data more easily.	<ul style="list-style-type: none"> Account Steps in the Recording Process 		2 credits x 50 Minutes	Explain the definition and use of accounts in the recording process, define and explain the use of debit and credit in the process of recording business transactions, recognize the steps in the recording process, explain the definition and use of journals in the record-keeping.	5%	1,2
4.	Students are able to group transactions in the book media accurately. Compile and explain the trial balance.	<ul style="list-style-type: none"> Overview of the Listing Process Balance Sheet 	1,2,4,5	2 credits x 50 Minutes	Explaining definition and uses ledger in recording process, explain definition and uses of bookkeeping (posting) in the recording process, compile and explain purpose balance sheet bookkeeping.	5%	1,2
5.	Students are able to understand the steps of addition due to time mismatches between income and expenses that will result in accurate financial statements.	<ul style="list-style-type: none"> Recording Time Issue Basics of Adjustment Journal 	1,2,4,5	2 credits x 50 Minutes	Students can explain about time period assumptions, explain about accrual-based accounting, explain why we need journal entries. we need a journal	5%	1,2

					adjustment, List main types of adjusting journal.		
6.	Students are able to understand the preparation of adjustment journals.	<ul style="list-style-type: none"> Adjusted Trial Balance and Financial Statements Alternatives to dealing with Prepaid Expenses and Income Received in Advance 	1,2,4,5	2 credits x 50 Minutes	Students can create a journal customization for payments or receipts in advance (prepayments), make a journal adjustment for accruals, explaining the nature and purpose of the adjusted balance sheet.	5%	1,2
7.	Understand the role of the balance sheet in accounting as the last stage of the accounting cycle, especially in the book closing process. then be able to make a correction journal and a classified balance sheet.	<ul style="list-style-type: none"> Use of Balance Sheet Book Close Process 	1,2,4,5	2 credits x 50 Minutes	Students can prepare a balance sheet (working paper), explain the working process of closing the book, describe the contents and objectives of the post-closing balance sheet.	5%	1,2
8.	MIDTERM EXAM					20%	

9.	Students can create correction journal and classified balance sheet.	<ul style="list-style-type: none"> Accounting Cycle Summary Classified Balance Sheet 	1,2,4,5	2 credits x 50 Minutes	The student determines the stages that required in the accounting cycle, explain the approaches to making journal journal entry correction, mention parts of classified balance sheet	5%	1,2
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10.	Understand and be able to apply the accounting cycle in a trading company.	<ul style="list-style-type: none"> • Trading Company Operations • Recording Purchases and Sales in a Trading Company • Completing the Accounting Cycle • Form of Financial Statement • Determining Cost of Goods Sold Based on the Periodic System. • Periodic Inventory System (APPENDIX). • Balance Sheet for Trading Company (APPENDIX) 	1,2,4,5	2 credits x 50 Minutes	<p>Students can mention the differences between service companies, explain the journal entry for purchases based on the perpetual inventory system, explain the journal entry for purchases based on the perpetual inventory system, and explain the journal entry for purchases based on the perpetual inventory system.</p> <p>journal for sales revenue based on inventory system perpetual inventory system, explain the steps in the accounting cycle for a trading company trading company, distinguish between the income statement income statement and the perpetual income statement income</p>	5%	1,2
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					statement, explain the calculation and the importance of gross profit, determine cost of goods sold sales based on periodic system.		
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11.	Understand and be able to apply the accounting cycle in a trading company.	<ul style="list-style-type: none"> • Inventory Basis • Inventory Cost Calculation • Which is Lower between Cost (Cost Price) or Market Price • Inventory Error • Report Analysis and Presentation 	1,2,4,5	2 credits x 50 Minutes	<p>Students can explain the steps in determine inventory quantities, explain the basis of inventory accounting, describe method flow cost of inventory, explain the effect of financial statements and tax in each method of inventory cost flow, explaining which is lower between cost (cost price or market price as the basis for inventory accounting, identify the effect of errors on the financial statements financial statements, calculate and interpret inventory turnover.</p>	5%	1,2
12.	Understand and be able to apply the special journal mechanism in trading companies.	<ul style="list-style-type: none"> • Basic Concepts of Accounting Information Systems • Substitute Ledger • Special Journal 	1,2,4,5	2 credits x 50 Minutes	<p>After completing this course students can: Mention the basic principles of accounting information systems, explain some of the main phases in the accounting information system.</p>	5%	1,2

					development of accounting systems, explain the definition and purpose of subsidiary ledgers, explain how multicolumn journals are posted.		
13.	Students are able to explain and apply the internal control system to cash.	<ul style="list-style-type: none"> • Internal Control • Cash Control • Bank Usage • Cash Reporting 	1,2,4,5	2 credits x 50 Minutes	Students are able to explain internal control, identify the principles of internal control, explain the application of the principles of internal control to cash receipts, explain the application of the principles of internal control to cash disbursements, describe the operation of petty cash funds, identify the features of bank account control, make bank reconciliation, explain cash reporting.	5%	1,2
14.	Students are able to explain and apply the management of company receivables	<ul style="list-style-type: none"> • Accounts Receivable • Notes Receivable • Report Presentation and Analysis 	1,2,4,5	2 credits x 50 Minutes	Explain the various types of accounts receivable , explain the recognition of accounts receivable, differentiate between the following methods and fundamentals that	5%	1,2

					<p>used in assessment</p> <p>account s receivable, create a journal to record the write-off of accounts receivable</p> <p>account s receivable, calculate the maturity date and interest on notes receivable, explain about the recognition of notes receivable, explain about the valuation of notes receivable, create a journal to record the sale of notes receivable</p> <p>notes receivable, explain the presentation and analysis of statements for accounts receivable.</p>		
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15.	Students are able to explain the types of assets and apply the calculation of depreciation of fixed assets	<ul style="list-style-type: none"> • Fixed Assets • Natural Resources • Intangible Assets • Report Presentation and Analysis 	1,2,4,5	2 credits x 50 Minutes	<p>Explain the cost principles applied to fixed assets, explain concept depreciation, calculate depreciation on a periodic basis using various methods, explain the procedure for change depreciation periodically, distinguish between capital expenditure and revenue expenditure, and explained journal for each expense, explain how</p>	5%	1,2
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					dispose of fixed assets, calculate depletion of natural resources on a periodic basis, explain basic issues related to accounting for intangible assets, demonstrate how to report and analyze fixed assets, natural resources, and intangible assets.		
16.	END OF SEMESTER EXAM					15%	

Kendari, October 2021
 Coordinating Lecturer

Lecturer

Intihanah, SE., M.Si., AkSafaruddin
 Nip.
 197705122015041001

, SE., M.SA., Ak., CA
 196509171993031002Nip.

Knowing
 Head of Accounting Department

Dr. Husin, M.Si
 Nip. 1967122011995121001

ASSIGNMENT DESCRIPTION (DT) OF INTRODUCTORY ACCOUNTING 1 COURSE, FEB UHO ACCOUNTING DEPARTMENT

Course Content	Introduction to Accounting 1	MK Code	EA6110	Lecturer	Intihanah, SE, M.Si, QIA Safaruddin, SE, MSA, Ak, CA
Week To	2,3,4,5,6,8,9,10,11,12	Task to	1,2,3,4,5,6,7,9,10,11	Task Method	Practice Questions, Case Studies, Field Surveys, Information Searches

1ST TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	2	Task to	1 (one)
Task Purpose	The purpose of the assignment is for students to explain : 1. Accounting Principles3 . Basic Accounting Equation 2. Assumption4 . Financial Report		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Complete a case, in the form of a transaction that will be applied to the basic accounting equation and prepare the financial statements.		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
Assessment Criteria	Description of task output: apply financial transactions to the basic accounting equation and prepare financial statements.		
	Assignment assessment: based on the accuracy of making basic accounting equations and financial statements according to a predetermined format.		

2ND TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	2	Task to	1 (Two)

<i>Task Purpose</i>	The purpose of the assignment is for students to explain : <ul data-bbox="448 175 851 279" style="list-style-type: none">• Use of Accounts in recording• Debit/Credit Mechanism• Journal Usage So that students can use accounts and place the correct debit/credit positions in business transactions, and use journal books appropriately.
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Task Description	Objective: Exercise questions in the form of a business process case study of an organization
	Student Assignment: Complete a case, in the form of a transaction to be applied to an account, as well as the use of a journal book.
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.
	Task output description: apply financial transactions to accounts, and enter the correct debit/credit position on a transaction using a journal book.
Assessment Criteria	Task assessment: based on the correct use of the account and entering the correct debit/credit position on the a transaction with a journal book.

3RD TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	4	Task to	3 (three)
Task Purpose	<p>The purpose of the assignment is for students to perform:</p> <ul style="list-style-type: none"> • Post to ledger • Compiling a Balance Sheet <p>So that students can find out that the journal and ledger recording that has been done is correct.</p>		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Complete a case, which includes the process of posting and preparing a trial balance.		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
	Task output description: appropriately apply the transfer of records from the journal to the ledger (posting) on a transaction with the ledger, then compile a balance sheet.		
Assessment Criteria	Task assessment: based on the accuracy of making postings to the ledger and trial balance according to a predetermined format.		

4TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	5	Task to	4 (four)
Task Purpose	The purpose of the assignment is for students to explain : <ul style="list-style-type: none"> • Time Period • Accrual Basis and Cash Basis • Adjustment Journal So that students can apply the preparation of adjusting journals with the accrual basis approach.		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Complete a case, in the form of an adjusting journal		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
	Task output description: create an adjustment journal using the accrual basis approach.		
Assessment Criteria	Task assessment: based on the accuracy of the adjustment journal.		

5TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	7	Task to	5 (five)
Task Purpose	The purpose of the assignment is for students to create : <ul style="list-style-type: none"> • Prepare a Balance Sheet • Closing Journal • Balance Sheet After Closing So that students can prepare a balance sheet, closing journal and balance sheet after closing.		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Solve the case of preparing the balance sheet, closing journal and balance sheet after closing.		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
	Description of task output: make the preparation of the balance sheet, closing journal and balance sheet after closing		
Assessment	Task assessment: based on the accuracy of the preparation of the balance sheet, closing journal and balance sheet after		

Criteria	closing.
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6TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	7	Task to	6 (six)
Task Purpose	The purpose of the assignment is for students to explain : Accounting for trading companies, including: <ul style="list-style-type: none"> • Create purchase and sales journals for trading companies • Determine cost of goods sold based on the periodic system • Prepare a balance sheet So that students expect accounting records in trading companies, determine the cost of goods sold based on the periodic system and prepare a balance sheet.		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Resolve cases of accounting records in trading companies to prepare a balance sheet.		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
	Description of task output: make accounting records in a trading company up to preparing a balance sheet appropriately.		
Assessment Criteria	Task assessment: based on the accuracy of making accounting records of trading companies and balance sheets according to a predetermined format.		

7TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	9	Task to	7 (seven)
Task Purpose	The purpose of the assignment is for students to explain : <ol style="list-style-type: none"> 1. Basis of inventory 2. Inventory cost calculation 3. Which is lower between cost (cost price) or market price 4. Inventory error 		
	<ol style="list-style-type: none"> 1. Report analysis and presentation 2. So that students can find out the value of the final inventory using various methods (LIFO, FIFO, Retail Price, which is lower between cost (cost price) or market price So that students expect the accounting treatment of inventory. 		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Solve cases of inventory value calculation using various methods (LIFO, FIFO, Retail Price, whichever is lower between cost (cost price) or market price.		

	Task output description: make calculations of the final inventory value using various methods (LIFO, FIFO, Retail Price, whichever is lower between cost (cost price) or market price.
Assessment Criteria	Task assessment: based on the accuracy of the calculation of the ending inventory value using various methods (LIFO, FIFO, Retail Price, whichever is lower between cost (cost price) or market price.

8TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	10	Task to	8 (eight)
Task Purpose	<p>The purpose of the assignment is for students to explain :</p> <ul style="list-style-type: none"> • Basic concepts of accounting information systems • Substitute ledger • Special journal <p>So that students can apply the creation of a simple system, using auxiliary ledgers and special journals.</p>		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Solve bookkeeping cases using special journals and subsidiary ledgers.		
	Method/how to do the assignment: according to the directions and form of questions given by the lecturer.		
	Task output description: make bookkeeping using special journals and auxiliary ledgers.		
Assessment Criteria	Task assessment: based on the accuracy of bookkeeping using special journals and subsidiary ledgers.		

9TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	11	Task to	9 (nine)
Task Purpose	The purpose of the assignment is for students to explain : 1. Internal Control ³ . Bank usage 2. Cash control ⁴ . Cash reporting So that students can apply internal control, cash control, bank usage, cash reporting.		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: Complete a cash control case using petty cash and prepare a bank reconciliation.		
	Method/how to do the assignment: according to the direction and form of questions given by the lecturer.		
	Task output description: make cash control using petty cash and preparation of bank reconciliation.		
Assessment Criteria	Task assessment: based on the accuracy of cash control using petty cash and preparation of bank reconciliation.		

10TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	12	Task to	10 (ten)
Task Purpose	<p>The purpose of the assignment is for students to explain :</p> <ul style="list-style-type: none"> • Accounts receivable • Notes receivable • Report presentation and analysis <p>So that students can apply the accounting treatment of accounts receivable, notes receivable and presentation and analysis of reports.</p>		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment:		
	Method/how to do the assignment: according to the directions and form of questions given by the lecturer.		
	Task output description: Solve journaling cases for receivables, notes receivable and report presentation and analysis.		
Assessment Criteria	Assignment assessment: based on the accuracy of making journaling cases for receivables, notes receivable and report presentation and analysis.		

11TH TASK DESCRIPTION

Course Content	Introduction to Accounting 1	MK Code	EA6110
Week To	12	Task to	11 (eleven)
Task Purpose	<p>The purpose of the assignment is for students to explain :</p> <ul style="list-style-type: none"> • Fixed Assets • Natural resources • Report presentation and analysis <p>So that students can explain the kinds of fixed assets, natural resources, intangible fixed assets and can calculate the acquisition price, depreciation, depletion, depreciation.</p>		
Task Description	Objective: Exercise questions in the form of a business process case study of an organization		
	Student Assignment: mention the types of fixed assets, natural resources, intangible fixed assets and can calculate the acquisition price, depreciation, depletion, amortization and make a journal.		
	Method/how to do the assignment: according to the directions and form of questions given by the lecturer.		
Assessment Criteria	Task output description: make calculations of acquisition cost, depreciation, depletion, amortization and make journals.		

Kendari, October 2021
 Coordinating Lecturer
 Creating Lecturer

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 Nip.

, SE., M.SA., Ak., CA
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Knowing
 Head of Accounting Department

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**HALU OLEO UNIVERSITY KENDARI
FACULTY OF ECONOMICS AND
BUSINESS ACCOUNTING
DEPARTMENT**

SEMESTER LEARNING PLAN

SUBJECT	CODE	BOBOT (credits)	SEMESTER	MK family	Date of Preparation
Accounting Computers		3	II		
AUTHORIZ ATION	RPS Developer Lecturer		MK Coordinator		You. Jur
	Sulvariany Tamburaka, SE, M.Si.		Sitti Nurnaluri, SE, M.Si		Dr. Husin, M.Si
Course Learning Outcomes	Attitude	5. Demonstrate an attitude of responsibility for work in their field of expertise independently; 6. Internalizing the spirit of independence , struggle, and entrepreneurship 7. Able to apply the principles of business ethics and the accounting profession 8. Professionally and ethically responsible for the achievement of group work results.			
	General Skills	Students are expected to be able to apply the basic concepts of accounting computers needed in the preparation of computer-based financial reports.			
	Knowledge	9. Understanding Myob Accounting 10. Understanding the Initial Operation of Myob Accounting 11. Understanding the Accounts Module 12. Understanding the Linked Taxes Code 13. Understanding the Card File Module 14. Understanding the Inventory Module 15. Understand Recording the Beginning Balance 16. Understanding the Sales Module 17. Understanding the Purchases Module 18. Understanding the Banking Module 19. Understanding Record Journal Entry 20. Understanding Printing Financial Statements 21. Understanding the New Year Start.			
	Special Skills	Students are able to complete work related to the preparation of computer-based financial reports using the Myob Accounting application (<i>software</i>)			
General Description (Syllabus)	Computer Accounting is a course that provides students with knowledge and skills in preparing financial statements using the Myob Accounting computer application with topics including Myob Accounting, Myob Accounting Initial Operations, Accounts Module, Linked Taxes Code, Card File Module, Inventory Module, Recording the Initial Balance, Sales Module, Purchases Module, Banking Module, Record Journal Entry, Print Financial Statements, and Start New Year.				

Material Learning Subject matter	<ol style="list-style-type: none"> 1. Myob Accounting 2. Initial Operation of Myob Accounting 3. Accounts Module 4. Linked Taxes Code 5. Card File Module 6. Inventory Module 7. Recording the Starting Balance 8. Sales Module 9. Purchases module 10. Banking Module 11. Record Journal Entry 12. Printing Financial Statements 13. Start New Year.
Learning Methods	<p>Learning will be carried out with an <i>Active learning Strategy</i> and Practice Theory cybernetic learning model. Lecturers will encourage and facilitate students to actively seek and find various concepts and practices that must be mastered. Activities that will be carried out in the lecture process are:</p> <ol style="list-style-type: none"> 5. Lecturers present (present) the concept of lecture material and case illustrations using the lecture method accompanied by practice. 6. Lecturers direct students to discuss in solving cases in the form of practice using the Myob Accounting application. 7. Lecturer conducts concept achievement quiz 8. Provide structured and independent assignments
Learning media	Hardware includes PCs in the accounting computer laboratory, laptops, LCDs and their equipment in the teaching and learning process in class.
Course Prerequisites	Introduction to Accounting I
Supervising Lecturer	Sulvariany Tamburaka, SE, M.Si Sitti Nurnaluri, SE, M.Si Yuli Lestari La Bangu, SE, M.Sc
Reference / Learning Resources	(3) Hasbudin, Emillia Nurdin, Tuti Dharmawati, Sitti Nurnaluri, Nur Asni, Sulvariany Tamburaka and Abdul Rachman Rika. <i>Myob Accounting Module version 19.6 for Computer Accounting (Case in Trading Company)</i> . Department of Accounting, Faculty of Economics and Business, Halu Oleo University. Kendari. 2018.

Sunday	Expected End Capability	Study Material	Learning Method/Shape	Study Time (Minutes)	Assessment Criteria (Indicator)	Value Weight (%)	Learning resources
1.	Students understand the scope of accounting computer courses, learning techniques and methods, regulations on learning	<ul style="list-style-type: none"> • Course introduction • Introduction to learning techniques and methods • Regulations on learning 	1	3 credits x 50 Minutes	Students can understand the scope of accounting computer courses, learning techniques and methods, regulations on learning.		1
2.	Students are able to understand the concept of Myob Accounting application, namely what is myob accounting, Myob Accounting facilities, and can operate the Date Format and Currency Symbols.	<ul style="list-style-type: none"> • What is myob accounting • Myob Accounting Facility • Date and Currency Symbol Format 	1,2,3,4	3 credits x 50 Minutes	Students can explain the application concept Myob Accounting, namely what is myob accounting, facility Myob Accounting facility, and can operate Date and Currency Symbol Formats	5%	1
3.	Students are able to understand and initial operation of Myob Accounting	<ul style="list-style-type: none"> • Create new accounting data • Enable Myob accounting • Job Training 1 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the beginning of Myob Accounting.	5%	1

4.	Students are able to understand and operate the Accounts Module	<ul style="list-style-type: none"> • Accounts • Account Group • Record a New Account • Job Training 2 	1,2,3,4	3 credits x 50 Minutes	Students are able to explain and operate about Accounts, Account Groups, and Record New Accounts in the Myob Accounting application. version 19.6	5%	1
5.	Students are able to understand and operate the Linked Tax Code.	<ul style="list-style-type: none"> • Value Added Tax (VAT) • Linked Accounts • Job Training 3 	1,2,3,4	3 credits x 50 Minutes	Students are able to explain and operate the Linked Tax Code in the Myob Accounting application version 19.6		1
6.	Students are able to understand and operate the Card File Module	<ul style="list-style-type: none"> • Card File • Card List • Fill in Receipt Card- New, Card List, Customer • Fill in Debt Card - New, Card List, Supplier • Workout 4 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the Card File Module	5%	1

7.	Students are able to understand and operate the Inventory Module	<ul style="list-style-type: none"> • Inventory • Items List • Job Training 5 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the Inventory Module	Students	5%	1
8.	MIDTERM EXAM						20%	

9.	Students are able to understand and operate the initial balance recording	<ul style="list-style-type: none"> • Beginning account balance • Accounts receivable account balance • How to fill in the opening balance of receivables from customers • Accounts receivable account balance • Merchandise inventory account balance • Job Training 6 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the recording of the opening balance in the Myob Accounting version 19.6.	Students	5%	1
10.	Students are able to understand and operate the sales module	<ul style="list-style-type: none"> • Sales module • Enter Quotes • Enter order • Enter invoices • Record receipts from customers • Job Training 7 	1,2,3,4	3 credits x 50 Minutes	Students are able to explain and operate the sales module in the Myob Accounting version 19.6 application.	Students	5%	1

11.	Students are able to understand and operate the purchases module	<ul style="list-style-type: none"> • Purchases and Purchases order/quote • Payment to suppliers • Job Training 8 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the purchases module in the Myob Accounting version 19.6.	5%	1
12.	Students are able to understand and operate the Banking module	<ul style="list-style-type: none"> • Banking • Spend money • Receive money • Prepare Bank deposit • Job Training 9 	1,2,3,4	3 credits x 50 Minutes	Students can explain and operate the Banking module in the Myob Accounting version 19.6.	5%	1
13.	Students are able to understand and operate Record Journal Entry	<ul style="list-style-type: none"> • Record journal entry • Enable recurring journals • Job Training 10 	1,2,3,4	3 credits x 50 Minutes	Students can explain and Operate Record Journal Entry in the Myob Accounting application version 19.6.	5%	1
14.	Students are able to understand and operate printing financial statements	<ul style="list-style-type: none"> • Financial report • Balance Sheet • Income statement • Cash flow statement • Accounts receivable list • Accounts payable list • List of inventory items • Job Training 11 	1,2,3,4	3 credits x 50 Minutes	Students can explain and Operate printing financial statements in the Myob Accounting version 19.6.	5%	1

15.	Students are able to understand and operate start new year	<ul style="list-style-type: none"> • Close year-end book • Job Training 12 	1,2,3,4	3 credits x 50 Minutes	Students can explain and Operate start new year in Myob Accounting application version 19.6.	5%	1
16.	END OF SEMESTER EXAM					15%	

Kendari, October 2021
Coordinating Lecturer

Lecturer

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10. Learning Assessment

Learning management standards begin with the planning, implementation, control, monitoring, evaluation, and reporting of learning activities at the study program level. The planning implementation stage begins with a study program meeting, whose results are implemented in the form of preparing control cards, monitoring/monv cards, and reporting on the results of learning activities that refer to graduate competency standards, learning content standards, process standards, lecturer and education staff standards, and learning facilities and infrastructure standards.

The Accounting study program implemented learning standards through the following activities:

1. Curriculum development
2. Make lesson plans for each course
3. Organizing learning programs according to content, process, and assessment standards has been determined to achieve graduate learning outcomes.
4. Conduct systemic activities that create a good academic atmosphere and culture of quality, such as periodic meetings at the beginning, middle, and end of each semester.
5. Conduct periodic monitoring and evaluation activities to maintain and improve the quality of the learning process through learning money activities in each course, monitoring student attendance in attending lectures and assessing assignments, and exams given in order to improve quality.
6. Reporting learning outcomes periodically as a source of data and information through a siakad in making decisions to improve and develop learning quality.

10.1. Rubric

A rubric is an assessment guide or guideline that describes the desired criteria for assessing or rating the results of student learning performance. The rubric consists of dimensions or aspects that are assessed and criteria for student learning outcomes or student learning achievement indicators. The following is the rubric used in the assignment

Originality	No Originality 4 points	Less Originality 12 points	Originality 16 points	Very Originality 20 points
Accuracy in answering questions	Not correct 4 points	Less precise 12 points	Exactly 16 points	Very precise 20 points
Systematic in answering questions	Not systematic 2 points	Less systematic 6 points	Systematic 8 points	Very systematic 10 points
Ability to describe/explain	Not correct 6 points	Less precise 18 points	Exactly 24 points	Very precise 30 points
Neatness in answering questions	Not neat 2 points	Less neat 6 points	Neat 8 points	Very neat 10 points
Timeliness in submitting assignments	Did not collect 0 points	Not correct 6 points	Exactly 8 points	Very precise 10 points

10.2. Learning Outcome Assessment Portfolio

A **portfolio** is an instrument/document for assessing learning outcomes based on a collection of information that shows the progress of students' achievement of SLOs in a certain period. This information can be in the form of student work from the learning process that is considered the best, or student work that shows the development of their ability to achieve learning outcomes. The following is an example of a learning outcome assessment portfolio.

Mg to	SLOs (which are imposed on MK)	CPMK	Form of Assessment (Weight %)*		Weight (%) CPMK	Student Score (0-100)	Σ((Mhs Score) X (Sub-weight) %)*	Achievement of ELOs in MK (%)	Evaluation & Follow-up Description continued improvement
			(4)	(5)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
14	CPL-4	CPMK-3	Small project	15	15	80	12	(this value depends on the weight of the SLOs in the MK - 1). example SLO Weight = 15%) = 15% x 12	"Pass CPMK-3"

								(column 8)	
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11. Implementation of Student Learning Rights Maximum 3 Semesters

11.1. MBKM implementation model

	Smt-1	Smt-2	Smt-3	Smt-4	Smt-5	Smt-6	Smt-7
	22 credits	21 credits	24 credits	23 credits	24 credits	21 credits	10 credits
1	2 MKWU MK-Prodi outside the study program in the same university	4 MKWU MK-Prodi outside the study program in the same university	3 MKWU MK-Prodi outside the study program in the same university	0 MKWU MK-Prodi outside the study program in the same university	0 MKWU MK-Prodi outside the study program in the same university	0 MKWU MK-Prodi outside the study program in the same university	0 MKWU MK-Prodi outside the study program in the same university
2	11 MKWN MK-Prodi outside the study program in the same university	3 MKWN MK-Prodi outside the study program in the same university	3 MKWN MK-Prodi outside the study program in the same university	5 MKWN MK-Prodi outside the study program in the same university	3 MKWN MK-Prodi outside the study program in the same university	6 MKWN MK-Prodi outside the study program in the same university	
	9 MK-Prodi within the Study Program	14 MK-Prodi within the Study Program	18 MK-Prodi within the Study Program	18 MK-Prodi within the Study Program	21 MK-Prodi within the Study Program	15 MK-Prodi within the Study Program	10 MK- Production in & TA
					11 MK- Production outside & Study outside PT	8 MK-Products outside & Learn o outside of HEI 3 Off-campus learning activities: Independent Project	20 Off-campus learning activities: Internship

11.2. Courses (MK) that MUST be taken in the PRODI itself

No.	MK Code	Course Name	SKS Weight	Description
1	BCA61001	Religion	2	
2	BCA61006	Pancasila	2	
3	BCA61003	Bahasa Indonesia	2	
4	BCA61013	Information Systems and Technology	2	
5	BCA61004	Language. English & Other Foreign Languages	2	
6	BCA61009	Introduction to Accounting I	3	
7		Introduction to Economics	3	
8	BCA61010	Introduction to Business	3	
9		Economic Statistics	3	
10	BCA62022	Introduction to Accounting II	3	
11	BCA63035	Financial Management I	3	
12	BCA62026	Maritime Insight	3	
13	BCA62018	Citizenship	2	
14	BCA63027	Cost Accounting	3	
15		Marketing Management	3	
16		Islamic Accounting and Banking	3	
17	BCA63034	Accounting Computers	3	
18	BCA64046	Auditing I	3	
19	BCA63037	Taxation I	3	
20	BCA66082	Management Information System	3	
21	BCA64048	Financial Management II	3	
22		Capital Markets and Portfolio Management	3	
23	BCA65061	Risk Management	3	
24	BCA63029	Intermediate Financial Accounting I	3	
25	BCA65058	Auditing II	3	
26	BCA64041	Management Accounting	3	
27	BCA65056	Public Sector Accounting	3	
28	BCA64052	Taxation II	3	
29	BCA65066	Accounting Information System	3	
30	BCA66078	Research Methodology	3	
31	BCA64040	Intermediate Financial Accounting II	3	
32	BCA66083	Accounting Theory	3	
33	BCA67085	Regional Financial Accounting	3	
34	BCA65059	Internal Audit	3	
35	BCA66077	Strategy Management	3	
36	BCA66074	Business Ethics and the Accounting Profession	3	
37	BCA65054	Advanced Financial Accounting I	3	
38		Audit Practicum	2	
39	BCA65067	Management Control System	3	
40	BCA63033	Entrepreneurship	3	
41	BCA66069	Behavioral Accounting	3	
42	BCA66071	Advanced Financial Accounting II	3	
43		Business and Corporate Law	2	
44	BCA67089	KKN	4	
45		Elective Courses	3	
46		Elective Courses	3	
47		Elective Courses	3	
48		Elective Courses	2	

49		Elective Courses	2	
50		DESCRIPTION	6	
Number of credits			144	

11.3. Learning courses (MK) outside the Study Program

No Course of StudyWeight of creditsDescription Maximum			
1	Outside the study program on campus	20	The MK that is taken has the same total credit weight, has SLO compatibility and additional competencies that Gayut.
2	In the same study program off campus	17	The MK taken has the same total weight of credits, it is recommended through the MK agreed upon by the association / association of PRODI similar.
Total maximum credit weight		37	

Note: Courses that can be programmed outside the accounting study program/department at UHO include system analysis and design, basic data systems, Maritime Insights, citizenship, and entrepreneurship.

11.4. Forms of Off-Campus Learning Activities (Higher Education)

No.	Activity Form Learning (KP)	Can be implemented with a credit weight		Description
		Regular	MBKM	
1	KP / Internship	20	≤20	MBKM Internship activities can be converted to several MKs that have the same ELOs and learning activity time in accordance with the SKS weight of the MK.
2	Independent Study/Project/Self-Taught Student	3	≤20	Can be converted to several MKs that have the same ELOs and learning activity time in accordance with the ELOs. the SKS weight of the MKb.
3	Student Exchange	17	≤17	Learning activities in the same study program outside the HEI, can be converted to several MKs that have compatibility. SLOs and learning activity time in accordance with the SKS weight of the MK.

Notes:

1. Place of Internship: In accordance with the MoU established by the University, Faculty, and Accounting Department.
2. Independent internship projects are offered to students if they have projects related to their special expertise in accounting, for example, to create an accounting program.

3. Supervisors or assistants in MBKM activities were proposed by the department to the faculty.
4. The percentage of achievement of SLOs as a condition for conversion is at least 50%

11.5. Quality assurance of MBKM implementation

To implement the Merdeka Belajar - Kampus Merdeka (MBKM) policy, the "right to study three semesters outside the study program" program can run with guaranteed quality, and it is necessary to determine several qualities, including:

1. Quality of participants' competencies.
 - a. Producing a Bachelor of Accounting graduates with expertise in financial accounting, management accounting, accounting auditing, taxation expertise, and managerial skills.
 - b. Producing Bachelor of Accounting graduates who have information and communication technology skills
 - c. Producing Bachelor of Accounting graduates who have moral and ethical integrity
2. Quality of implementation.
 - a. The study program has an MBKM Curriculum Document that is structured based on vision, mission, goals and strategies, formulation of ELOs, curriculum matrixs/maps, and distribution of courses per semester, which shows that there are three semesters that are the rights of independent learning students.
 - b. Courses are equipped with learning instruments (RPS and assessment).
 - c. Lecturers have academic, teaching, and expertise competence according to their field of knowledge. The study program determines the academic supervisor or MBKM assistant lecturer for each student and conducts the academic guidance control process every semester. The study program determined the lecture schedule and carried out the control process, and the attendance of lecturers and students was at least 80%.
3. Quality of internal and external mentoring processes.

The study program ensures that academic guidance and MBKM mentoring establish academic guidelines/forms of learning activities. In these guidelines, the obligations and rights that must be carried out by students, accompanying lecturers, and partners of MBKM are written.
4. Quality of facilities and markets for implementation.

The study program must be supported by adequate and high-quality educational facilities and infrastructure (lecture halls, courtrooms, practicum rooms, administrative rooms, lecturer rooms), online learning systems (Elena), and library collections that are adequate in number and relevance to their fields of knowledge and public facilities (mosques, bathrooms, water, and electricity).
5. Quality of reporting and presentation of results.

The study program determines the reporting format for MBKM activities, which includes activities that have been carried out at partners and approved by the accompanying lecturer. Furthermore, students presented the results of MBKM activities in front of the examining team.

6. Quality of assessment.

The study program organized an assessment of the learning process, results, and MBKM activities. The assessment principles include assessment techniques and instruments, mechanisms, procedures, implementation, reporting, and student graduation. The portfolio assessment of student achievement progress has been well documented.

12. Cover

The Merdeka Belajar-Merdeka Campus is a policy of the Minister of Education and Culture, which aims to encourage students to master various sciences that are useful for entering the world of work. Learning in the Merdeka Campus is expected to provide challenges and opportunities for the development of creativity, capacity, personality, and student needs, as well as develop independence in seeking and finding knowledge through the realities and dynamics of the field such as ability requirements, real problems, social interaction, collaboration, self-management, performance demands, targets and achievements.

The implementation of Merdeka Belajar-Kampus Merdeka is expected to produce Indonesian people who are superior, pious, civilized, knowledgeable, professional, and competitive and contribute positively to the welfare of the nation's life.