

2.11 Deskripsi Matakuliah Program Studi Akuntansi 2020

Course Code	Course Title	Course Description	SKS	ECTS
Semester 1				
	Analytical & Creative Thinking	This course aims to improve students' abilities to observe and interpret information, to reason, infer evaluate, judge and problem-solve using different logical strategies and techniques of critical thinking, thereby enabling them to handle ambiguous, complex, and/or apparently irresolvable problem situations	3	4
	Introduction to Financial Accounting	This course is an introduction to financial accounting concepts and the communication of financial information to external users. It examines the accounting process, transaction analysis, asset and equity accounting, financial statement preparation and analysis, and related topics	4	6
	Principle of Economics	This course aims to provide an initial overview of economic theory and an overall picture of the basis of macroeconomics. This course discusses the basic concepts of macroeconomics, which includes the basic concepts of the problems faced by economic, market and government organizations in the modern economy. Topic discussed includes understanding, foundations, and organization macro economics; formation and calculation of gross domestic product; living cost calculation; term-long economy; savings and loans; unemployment and inflation; basic concepts of open macroeconomics; trade balance and exchange rate; the influence of monetary and fiscal policy on request short-term aggregate; and five important topics in macroeconomics. After attending this	4	6

		course students are expected to be able to understand the role of science the economy macroeconomic in the national economy and can understand various macroeconomic phenomena that occur		
	Business Communication	Business Communication introduces the variety of technical and business writing theories and practices designed to be applicable to the production of business communication in the real world. It teaches the fundamentals of good business writing, including protocols for business letters, memoranda, electronic mail, good and bad messages, persuasive messages and formal reports and proposals.	3	4
	Intro to Business and Management	This course provides framework of the nature of business and the relationships of the functions of business to the environment of the general economy. Students will learn the basic foundations of business organizations, sales & marketing, human resources, operational management, and other business/management related functions of a business.	3	4
	Introduction to ICT for Business	This course will provide students with a balance of both technical and management issues needed to survive the current and future business environment. At the completion of the course, students will have gained valuable insights on ICTs, which will enable them to work productively with ICT specialists. In addition, students will gain knowledge about business systems and applications to ensure that ICTs support their work in the most productive way	3	4
	Principle of Business Law	The purpose of this course is to provide the student with a basic understanding of the legal system and its effect on our day-to-day activities. The primary emphasis will be in the area of business and business-related transactions. However, since	2	3

		individual rights and duties are the foundation of the rule of law, consideration will also be given to the impact of the law in other areas as well.		
	English 1		2	3
Semester 2				
	Intermediate Accounting 1	- this subject is dealing with the issues about financial accounting & accounting standards; accounting & time value of money; cash management record & account receivable handling including receivable collection, allowance for doubtful account, bad debt expenses - also dealing with inventory; intangible assets such as patent, goodwill and current & contingent liability; post-employment benefit	3	4
	Cost Accounting	This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. Topics include cost measurement and cost control; cost-volume-profit analysis; job costing; activity-based costing; tools for planning and control; flexible budgeting and variance analysis; inventory costing and capacity analysis; cost information for decision making; relevant information; pricing decisions; cost management; strategic profitability analysis; cost allocation and revenues; measurement and control of overhead costs; and revenues and sales variances	3	4
	Financial Management	This course discusses concept and decision in financial management, specifically about fundamental of finance. Discussion topics are divided into four parts, which are (1). Overview of Corporate Finance, (2). Financial statements and	4	6

		long – term financial planning, (3). Valuation and future cash flows, (4). Capital Budgeting. These four basic concerns of corporate finance bold-down to the principle of maximizing shareholders value of the corporation		
	Ethics and Religious Philosophy		2	3
	Management Accounting Information System	The course examines the application of accounting information systems in business particularly in supporting strategic and operational decision-making and operations (e.g. transactions cycles including revenue, expenditure etc). The course also covers information systems documentation techniques and how AIS are used to record and enable business processes and transaction processing. it includes critical evaluation of internal controls, fraud, cybercrime and information system controls in a business	3	4
	Probability Data Science	This course prepares students to understand business analytics and become leaders in these areas in business organizations. This course teaches the scientific process of transforming data into insights for making better business decisions. It covers the methodologies, issues, and challenges related to analyzing business data. It will illustrate the processes of analytics by allowing students to apply business analytics algorithms and methodologies to business problems. The use of examples places business analytics techniques in context and teaches students how to avoid the common pitfalls, emphasizing the importance of applying proper business analytics techniques. With so much fast moving and voluminous data in the market, there is increasing importance placed on the ability to make sense of business data. This is	3	4

		true for companies both big and small. This course will give an appreciation of the importance of data in the current business landscape as well as how we can make use of data to bring our business forward. Hands-on experience using Microsoft Excel and Tableau will give a flavour of how to deal with data.		
	Business Statistics	This course is designed to equip the business students with a basic understanding of business data analysis tools and technique, or the application of statistics in the workplace. The students will master the essential spreadsheet functions, build descriptive business data measures, and develop the aptitude for data modelling. Students will also explore basic probability concepts, measuring and modelling uncertainty, use and apply various data distributions, along with the linear regression model to analyze and inform business decisions. To successfully complete all course assignments, students must have access to Microsoft Excel 2010 or later.	3	4
	English 2		2	3
Semester 3				
	Intermediate Accounting 2	This subject is dealing with the issues about financial accounting & accounting standards; accounting & time value of money; cash management record & account receivable handling including receivable collection, allowance for doubtful account, bad debt expenses - also dealing with inventory; intangible assets such as patent, goodwill and current & contingent liability; post-employment benefit	3	4

	Introduction to Audit	The course develops an understanding the philosophy of the auditing process and provide students with the skills necessary for effective decisions regarding auditing, financial reporting, and ethics issues that face organizations. The course covers the standards, concepts, and principles related to auditing theory and practice. The concepts of risk and control, evidence and documentation are considered.	3	4
	Management Accounting	This course teaches students how to extract and modify costs in order to make informed managerial decisions. Planning is covered by topics including activity-based costing, budgeting, flexible budgeting, cost-volume-profit analysis, cost estimating, and the costs of outsourcing. Control is covered by topics including standard costing, variance analysis, responsibility accounting, and performance evaluation. Emphasis is placed on cost terminology (the wide variety of costs), cost behavior, cost systems, and the limitations concerning the use of average costs.	3	4
	Public Sector Accounting	<ul style="list-style-type: none"> - the students learn how do they in compliance with government accounting principles (SAP – standar akuntansi pemerintahan) which is applicable for financial report of central & local government institutions - financial accounting principles/standard for NPO – nonprofit organizations (foundation), in compliance with PSAK 45 (accounting standard for “nirlaba”) 	3	4
	Taxation for Business & Compliance	The syllabus aims to develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies based on Indonesian taxation	3	4

		standards. The syllabus then considers the separate taxes that an accountant would need to have a detailed knowledge of, such as income tax from self-employment, employment and investments; the corporation tax liability of individual companies and groups of companies; and the goods and services tax liability of businesses. Having covered the core areas of the basic taxes, student should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios and situations.		
	Accounting Information System in Practice(CSR)	The course teaches the use of accounting software in business process by using Accurate accounting software. It starts with the setup data entries, record the transactions and provide financial statement as well as SPT.	3	4
	English 3		2	3
	Ethics in Accounting	- to introduce students with the basis for ethics in accounting which is integrity, the difference among ethics, moral and values, a lot of case studies will be discussed so that students really understand the important for ethics in business practice activities, including fraud cases involving the big 4 (four) firms. - theory of Kohlberg's stages of moral development will thoroughly discusses, as well components model of morality	3	4
	<i>No Electives</i>			
Semester 4				
	Advance Accounting (1 & 2)	This course is a comprehensive study of business combinations, the equity and cost methods of accounting for investments in common stock, and consolidated financial	4	6

		statement preparation. In addition, this course explores accounting theory as applied to special problems such as accounting for partnerships, segment and interim reporting, international accounting issues including foreign currency financial statement translation and state and local governmental accounting are introduced in this course. Then it continues to the intermediate level. It deals with the topics related to indirect and mutual holdings. Derivative and foreign currencies as well as the accounting for the derivatives are also discussed closely during the course. The concept of foreign currency financial statement, and the objective of translation and functional currency concept are studied in quite detail. At the end the bankruptcy and liquidation process of organization will be reviewed and analysed.		
	Auditing and Assurance (Auditing 2)	This course will expose about auditing profession, auditing process and the implementation of audit process. Students will have general understanding and basic knowledge about auditing including specific audit techniques for several accounts in the financial statements.	3	4
	Pancasila and Civics		3	4
	Applied Data Analytics	This course prepares students to understand business analytics and become leaders in these areas in business organizations. This course teaches the scientific process of transforming data into insights for making better business decisions. It covers the methodologies, issues, and challenges related to analyzing business data. It will illustrate the processes of analytics by allowing students to apply business	3	4

		analytics algorithms and methodologies to business problems. The use of examples places business analytics techniques in context and teaches students how to avoid the common pitfalls, emphasizing the importance of applying proper business analytics techniques. With so much fast moving and voluminous data in the market, there is increasing importance placed on the ability to make sense of business data. This is true for companies both big and small. This course will give an appreciation of the importance of data in the current business landscape as well as how we can make use of data to bring our business forward. Hands-on experience using Microsoft Excel and Tableau will give a flavour of how to deal with data.		
	Internship 1	The internship is an in-depth, supervised, hands-on work and study experience, preferably at the supervisory or mid-management level, where the student has a degree of responsibility for planning, directing, and supervising the work of others. In addition, the student selects, with the guidance of the agency supervisor, a major project for which she/he has total responsibility. The desired result of this course design is to stimulate good judgment and sound decision making while improving problem solving, communication, human development, and relation building skills.	3	20
Semester 5				
	Corporate Income Tax & Tax Planning	- Students learn several aspects about taxation mainly on the issues of corporate income tax (PPh 17/25/29, PPh 31E,) how to count the tax payable of corporation, including tax obligation of micro, small and medium enterprises (UMKM); and also case	3	4

		<p>studies in connection with personal income tax calculation (PPh 21)</p> <p>- Value Added Tax (VAT); sales of luxuries goods tax (PPnBM) and withholding income tax (POTPUT PPh 22/23/24/26) are going to be discussed in detail as well.</p>		
	Accounting Theory	This course focuses on the accounting conceptual framework, accounting concepts, standard setting, measurement and recognition issues, and characteristics of accounting information, also development of accounting theory and the methodology used by accounting theorist	2	3
	Business Intelligence & Data Visualization	This course will provide an introduction to the main concepts in Business Intelligence and data visualization (reports, dashboards, data visualizations), together with hand-on intro to Tableau, a leading self-service BI and Data Visualization tool. During the course, the students will work together in groups to design and create interactive dashboards. These works will be presented and discussed together at the last session. The students then will get an individual project assignment which should be completed in the following weeks.	3	4
	Entrepreneurship/Business Creation	This course introduces students to the conceptual foundations of innovation and entrepreneurship and develops skills in creating novel solutions. It provides opportunities for students to apply these skills in innovations within existing organizations as well as in venture concepts for the creation of new businesses. The course is delivered in the form of readings - academic and practice-based, interactive individual and team	3	4

		assignments and exercises, together with guided tutorials and workshops.		
	English 4		2	3
	Indonesian Language		2	3
	<i>Elective Subjects (Choose 1)</i>			
	Corporate Finance	The subject of Corporate Finance provides the students with knowledge how to deal with financial issues in the corporation business. Assessment on the feasibility of long term investment like project investment, or bond and stocks investment are deeply discussed in this course. The financial issues about how to find and calculate the fund sources for financing investments are going to be analyzed in quite detail. At the end several topics related to risk and return, as well as handling of daily financial management will be come across.	3	4
	Internal Auditing	This Internal Auditing course is designed for accounting students to understand the concept and practices of internal auditing for business, government and non-governmental organizations. Thus, after completing this course, the students should be able to understand the fundamentals of internal auditing and controls, as well as gain knowledge in administering internal audit activities. They also become aware about the impact of information system on internal auditing and understand different areas for operational auditing	3	4
Semester 6				
	Internship 2	The internship is an in-depth, supervised, hands-on work and study experience, preferably at the supervisory or mid-management level, where the student has a degree of responsibility for planning, directing, and supervising the work	6	30

		of others. In addition, the student selects, with the guidance of the agency supervisor, a major project for which she/he has total responsibility. The desired result of this course design is to stimulate good judgment and sound decision making while improving problem solving, communication, human development, and relation building skills.		
Semester 7				
	Computerized and Information System Auditing	The course teaches about general framework for IT risks and control also describe the controls and audit issues related to computer operations. This course covers management's role in controlling information technology and addressing the major risks related to technology. Topics include information security, contingency planning, desktop computer controls, systems development controls, computer center operation controls, assurance of information related to on-line, client-server, web-based, internet, cloud computing, virtualization, and other advanced computer topics. Students will learn approaches to evaluating and addressing technology risk throughout the organization from the perspective of internal and external audit in addition to the view of end users.	3	4
	Financial Analysis and Valuation	The purpose of this course is to help students understand how firm communicate their performance through financial statement. Thus, the students will use and learn financial analysis as integral part of the fundamental strategic firm analysis. Additionally, the students will interpret financial statements, analyze cash flows, make judgments about earnings quality and uncover hidden assets and liabilities.	4	6

		Furthermore, as second part of this course, adds valuation modeling to the fundamental analysis. Topics include models of shareholder value; comparison of accounting and cash flow approaches to valuation; and the analysis of profitability, growth and value generation.		
	Business Research Method	This course introduces students with the basic concept of research in business, methods in gathering data such as questionnaires, interview, modelling as well as latest development in data processing tools. Additionally the students also will introduce with the concept of development of hypothesis, testing the hypothesis and preparing the reporting the research.	3	4
	Quantitative Analysis	This quantitative analysis course introduces students with the basic concepts of data analysis and statistical computing, where both of the concept increasingly used in the social sciences and the humanities. The emphasis is on the practical application of quantitative reasoning, visualization, and data analysis. The goal is to provide students pragmatic tools for assessing statistical claims and conducting their own basic statistical analyses. Topics covered include basic descriptive measures, measures of association, sampling and sample size estimation, and simple linear regression.	3	4
	Accounting Taxation	-This course will discuss issues on how to recognize and make journal entries for transactions which have relevant implications on tax payments. Those transactions are dealing with several types of taxation such as corporate income tax; personal income tax; value added tax (VAT).	3	4

		-Topics in connection with deffered tax asset (DTA) deferred tax liabilities (DTL) along with permanent and temporaty time difference are also going to be raised in this course		
	English 5		2	3
	<i>Elective Subject (Choose 1)</i>			
	Financial Inst Money & Capital Market	This course is designed to develop an understanding of financial institutions and financial markets and their relationship to public policies and management policies. It includes studies of market structure, profit strategies, relationship of commercial bank and other financial institutions, problems of asset and liability management and theory of interest and asset prices.	3	4
	Forensic Auditing & Fraud Examination	The course teaches about fraud examination methodology, identify problems fraudulent financial schemes, act to prevent and detect financial fraud including the use of IT, Recognize symptoms and fraud investigating method, Demonstrate techniques to reveal financial statement fraud, Explain the resolution and legal follow up of fraud	3	4
Semester 8				
	Seminar in Accounting (PSAK, IFRS, Journal Articles)	This course provides knowledge about current development of concepts through research articles in financial accounting, management accounting, auditing, tax, information system and corporate governance. After completing the course, the students are expected to understand underlying theories, methodologies and practical implications on business practices.	3	4
	Professional Competence Assessment	Competency Test	3	4

	CPDP	<p>This subject is comprised of a series or collection of student activities that have a weight or credit that is built based on SGU's vision & mission, which is inspired by SGU's core values, with forms of activities that are closely related to the Tri Dharma of Higher Education, that fulfils the components of UNESCO's 4 Pillars of Education besides the ones already provided by SGU so far, namely "Learning to Know" and "Learning to Do". The ultimate goal is the creation of complete intellectuals/scholars (Insan Cendekia Paripurna). Students must earn a minimum of 100 points (25 points per 2 semesters) through non-academic activities that are grouped into the following categories:</p> <ul style="list-style-type: none"> • Reasoning Field • Field of Interest, Talent, and Hobby • Field of Welfare • Field of Community / Social Concern Activities • Field of Student Organizations and/or Community Organizations <p>Such activities may include joining a student organization, student clubs, participating in internal and/or external competitions, participating in the organization of various campus events, and attending seminars.</p>	2	
	Thesis	<p>Students will submit the document in written as part of the requirement qualification of bachelor's degree presenting research and findings. The structure of a thesis explains the purpose, the previous research literature impinging on the topic of the study, the methods used, and the findings of the project. It consists chapters of introduction, literature review,</p>	6	15

		methodology, findings chapter, analysis and discussion and conclusion.		
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