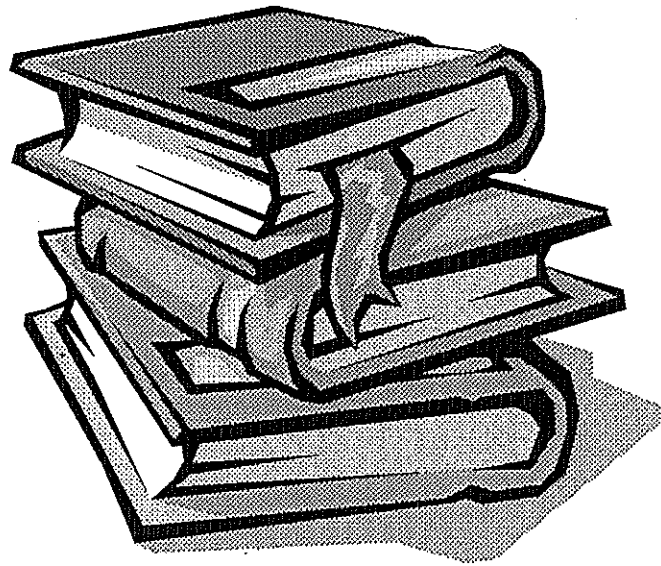


SET OF COURSE COURSE GROUP:

- 1. AUDITING**
- 2. TAXATION**
- 3. PUBLIC SECTOR**
- 4. BASIC COURSE**
- 5. OPTIONAL COURSE**



**ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
2007**

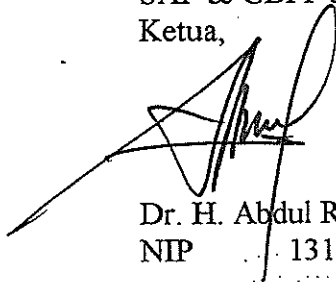
KATA PENGANTAR

Puji syukur kehadiran Tuhan Yang Maha Esa, karena atas berkat dan rahmat-Nya Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro dapat menyelesaikan penyusunan dan penyempurnaan Satuan Acara Perkuliahan (SAP) dan Garis Besar Program Pembelajaran (GBPP) mata kuliah Jurusan Akuntansi. SAP dan GBPP ini diharapkan dapat bermanfaat tidak hanya bagi kelancaran dan kualitas pembelajaran tetapi juga bagi peningkatan kualitas lulusan.

SAP dan GBPP ini sebenarnya merupakan penyempurnaan dari SAP dan GBPP yang ada yang sudah dijadikan sebagai pedoman bagi dosen. Penyempurnaan dilakukan terhadap buku referensi dan substansi materi sesuai dengan perkembangan bidang akuntansi dewasa ini.

Dengan selesainya SAP dan GBPP ini diharapkan akan tersedia pedoman dan pegangan yang jelas bagi dosen dan mahasiswa dalam kegiatan pembelajaran. Akhirnya, atas bantuan dan dukungan staf pengajar Jurusan Akuntansi sehingga dapat tersusunnya SAP dan GBPP ini, kami mengucapkan terima kasih dan penghargaan setinggi-tingginya.

Semarang, 27 Desember 2007
Panitia Penyempurnaan
SAP & GBPP Jurusan Akuntansi
Ketua,



Dr. H. Abdul Rohman, MSi, Akt
NIP 131 991 447

**SET OF COURSE
GROUP:
AUDITING**

- 1. ACCOUNTING INFORMATION
SYSTEMS**
- 2. AUDITING 1**
- 3. AUDITING 2**
- 4. AUDITING SEMINAR**

SET OF LECTURE'S TEACHING PLAN
ACCOUNTING INFORMATION SYSTEM

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding the basic concept of AIS.

2. MAIN TOPIC

The basic concept of AIS

3. SUB TOPIC

- Definition of AIS
- AIS overview

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain the definition of AIS 2. Explain AIS overview	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 2

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding system and documentation.

2. MAIN TOPIC

System and documentation

3. SUB TOPIC

- System
- Documentation

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about system 2. Explain about documentation	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
 COURSE CODE/CREDIT : EA 491/ 3
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 3

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding electronic data interchange (EDI) technology.

2. MAIN TOPIC

EDI technology

3. SUB TOPIC

- EDI technology

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about EDI technology	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 4

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding database management system (DBMS) and electronic data processing (EDP)

2. MAIN TOPIC

DBMS and EDP

3. SUB TOPIC

- DBMS
- EDP

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about DBMS 2. Explain about EDP	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding transaction processing.

2. MAIN TOPIC

Transaction processing

3. SUB TOPIC

- Transaction processing

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about transaction processing	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
 COURSE CODE/CREDIT : EA 491/ 3
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding internal control processing.

2. MAIN TOPIC

Internal control processing

3. SUB TOPIC

- Internal control processing

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about internal control processing	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding computer security system and information

2. MAIN TOPIC

Computer security system and information

3. SUB TOPIC

- Computer security system and information

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the competence of GO and SO2. Giving questions are relating with the last week material	<p>Pay attention Ask question</p>	LCD, Whiteboard
Content	Explain about computer security system and information	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarizing the material2. Giving questions3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
 COURSE CODE/CREDIT : EA 491/ 3
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

a. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding planning and analysis system.

2. MAIN TOPIC

Planning and analysis system

3. SUB TOPIC

- Planning and analysis system

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about planning and analysis system	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
 COURSE CODE/CREDIT : EA 491/ 3
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding the basic concept of AIS.

2. MAIN TOPIC

Planning system

3. SUB TOPIC

- Planning system

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about planning system	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
 COURSE CODE/CREDIT : EA 491/ 3
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding system implementation, operation, and controlling.

2. MAIN TOPIC

System implementation, operation and controlling.

3. SUB TOPIC

- System implementation, operation and controlling

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material 	Pay attention Ask question	LCD, Whiteboard
Content	Explain about System implementation, operation and controlling.	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description about future course 	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding revenue cycle application.

2. MAIN TOPIC

Revenue cycle application.

3. SUB TOPIC

- Revenue cycle application.

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about revenue cycle application.	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding expenditure cycle application.

2. MAIN TOPIC

Expenditure cycle application.

3. SUB TOPIC

- Expenditure cycle application.

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	a. Explain the competence of GO and SO b. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about expenditure cycle application.	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding production cycle application.

2. MAIN TOPIC

Production cycle application.

3. SUB TOPIC

- Production cycle application

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about production cycle application	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Accounting Information System (AIS)
COURSE CODE/CREDIT : EA 491/ 3
CREDIT HOURS : 3 x 60 minutes
SESSION : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

Upon completion of this course, student should be able to comprehend basic concept, and implementation of accounting information system for business purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding financial cycle application.

2. MAIN TOPIC

Financial cycle application.

3. SUB TOPIC

- Financial cycle application.

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	Explain about financial cycle application.	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

Selected book which contain all related topics above. (TBA=to be announced)

Setting of Course Unit's Sessions

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Sessions	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Reasoning of requires of audit and how auditor works, SAP.	Audit introduction.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations audetee, bookkeeping and opinion of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. What is the Institute of Internal Auditors Code of Ethics? Focuses on broad-based Principles and Rules of Conduct regarding of these items, except

- A. Integrity.
- B. Objectivity.
- C. Confidentiality.
- D. Independence.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 2 nd .
Duration	: 150 Minutes..

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Accountability of auditor and management.	Auditors performance.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. What are operational audits? Below are the right answers, except

A. Evaluate organization's activities, systems, and controls

- B. Assess quality and efficiency of board of directors.
- C. Identify opportunities and develop recommendations for improvement.
- D. Criteria for evaluation of performance: past operations.
- E. Criteria for evaluation of performance: best practices for similar operations.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 3 rd .
Duration	: 150 Minutes..

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Understanding of attestation and audit. Auditor occupation ladder.	Auditors responsibilities.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Internal audit activities can be classified as statements below, except:

- A. Risk analysis: Organizations take risks to accomplish their objectives.
- B. Risk analysis: Organizations need processes to recognize risk and institute controls to minimize adverse outcomes.

- C. Risk analysis examines whether outputs are adequate to manage risks.
- D. Information reliability: Organizations need accurate, reliable, and timely information.
- E. Information reliability: Information must also be protected and internal auditors perform periodic reviews of security & controls.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Ethics professional & auditor responsibility & management of auditor report.	Audit types.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of audit with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Internal auditors assist the audit committee in a number of ways, except:

- A. Review the quality of independent auditors over financial reporting.
- B. Provide an independent viewpoint on major accounting issues.
- C. Provide feedback on the efficiency of operations and compliance with company and regulatory policies.

- D. Facilitate information flow to the audit committee.
- E. Perform special projects or investigations as requested.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends program, process, procedure, examination and technical in auditor.	Overview financial statement auditan and comparison between audited financial statements with unaudited.	Professional, business & environmental audit.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. These are the correct definition of internal auditors, except:

A. Internal auditing is a consulting activity that is designed to add value to improve an organization's operations.

- B. Identify opportunities & develop recommendations for improvement.
- C. Internal auditing is an independent and objective assurance that is designed to add value to improve an organization's operations.
- D. It helps an organization accomplish its objectives by bringing a systematic, discipline approach to evaluate the effectiveness of risk management, control, and governance processes.
- E. It helps an organization accomplish its objectives by bringing a systematic, discipline approach to improve the effectiveness of risk management, control, and governance processes.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit standard, audit process.	Audit examination.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Below are right statements about add values of compliance Audits, except

- A. Performed to determine whether operations are being conducted in compliance with contracts, management's policies, or applicable laws and regulations.
- B. They can improve operational efficiency.

- C. Provide assurance that organization is operating within applicable laws and regulations.
- D. Provide feedback on the efficiency of internal controls.
- E. Provide compliance with inter companies and regulatory policies.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit opinion.	Professional skills.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Preliminary analytical procedures are also an important part of testing throughout the audit. What is auditors' done while he/she direct this procedures?

A. Comparison of client ratios to industry or competitor benchmarks provides an indication of the company's performance.

- B. Comparison of client ratios to industry or competitor benchmarks provides an indication of the company's performance.
- C. Comparison of client ratios to industry or competitor benchmarks provides an indication of the company's performance.
- D. Comparison of client ratios to industry or competitor benchmarks provides an indication of the company's performance.
- E. Comparison of client ratios to industry or competitor benchmarks provides an indication of the company's performance.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Verification and examination, evidential matter.	Audit evidence.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Major Types of Analytical Procedures are stated below, except

- Compare client and industry data.
- Compare client data with similar prior-period data.
- Compare client data with auditor-determined expected results.

- D. Compare client data with auditor-determined expected results.
- E. Compare client data with expected results, using non financial data.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Inspection audit working papers.	Audit working papers.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Below are types of audit tests, except

- Procedures to obtain an understanding of internal control.
- Tests of controllership.
- Substantive tests of transactions.
- Analytical procedures.
- Tests of details of balances.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Materiality and audit risk.	Audit risks.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Audit Procedures is

- A. Apply the transaction-related audit objectives to the class of transactions being tested.
- B. Identify key controls that should reduce control risk for each audit objective.
- C. Develop appropriate tests of controls.
- D. Design substantive tests of transactions.
- E. All statements are right.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Understanding compilation of audit working paper.	Audit sampling.	Variable & attribute sampling.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Below are components of audit program, except

- A. Tests of controls.
- B. Substantive tests of transactions.
- C. Analytical procedures.
- D. Tests of policy.
- E. Test of balances.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Internal Control Structure.	Internal control structure.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance audit.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Below are parts of the audit process, except

- A. Accept client & perform initial planning.
- B. Understand the client's business and industry.
- C. Assess auditor's business risk.
- D. Set materiality & assess acceptable audit risk & inherent risk.
- E. Understand internal control & assess control risk.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Planning and Audit Program.	Planning audit.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain. Planning the Sample include of these activities, except

- A. State the objectives of the audit planning.
- B. Decide whether audit sampling applies.
- C. Define attributes and exception conditions.
- D. Define the population.
- E. Define the sampling unit.

Code of Lecture	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Compliance Tests.	Compliance test.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

What is the relationship between materiality and the type of auditors' opinion? In accordance wit materiality level, significance in terms of reasonable users' decisions and type of opinion?

Setting of Course Unit's Sessions

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Reasoning of requires of audit and how auditor works, SAP.	Audit introduction.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations audetee, bookkeeping and opinion of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Below are targeted accounts in audit of the capital cycle, except

- A. Notes Payable, Contracts Payable, Mortgages Payable, Dividends Payable.
- B. Bonds Payable, Interest Expense, Accrued Interest, Proprietorship – Capital Account.
- C. Cash in the Bank, Capital Stock – Common, Capital Stock – Preferred

D. Paid-in Capital in Excess of Par, Donated Capital, Retained Earnings, Partnership –
Capital Account.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Accountability of auditor and management.	Auditors performance.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Analytical Procedures for Notes Payable is Recalculate approximate interest expense on the basis of average interest rates and overall monthly notes payable. What is possible misstatement of this procedure?

A. Misstatement of interest expense and accrued interest, or omission of an outstanding note receivable.

B. Misstatement of interest expense and accrued interest, or an outstanding note payable.

- C. Misstatement of interest expense and accrued payable, or omission of an outstanding note payable.
- D. Misstatement of interest expense and accrued interest, or omission of an outstanding note payable.
- E. Misstatement of interest revenue and accrued interest, or omission of an outstanding note payable.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Understanding of attestation and audit. Auditor occupation ladder.	Auditors responsibilities.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Transactions in the audit of Acquisition and Payment Cycle are stated below, except

- A. Acquisitions of goods and services
- B. Cash disbursements
- C. Purchase returns and allowances
- D. Purchase discounts
- E. There's no answer is right.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Ethics professional & auditor responsibility & management of auditor report.	Audit types.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of audit with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Analytical Procedures for the Acquisition and Payment Cycle is Compare individual accounts payable with previous years. Calculate ratios such as purchases divided by accounts payable, and accounts payable divided by current liabilities. What is possible misstatement of these procedures?

- Recorded or existent accounts, or statements.
- Both unrecorded nor existent accounts, or misstatements.
- Unrecorded or nonexistent accounts, or understatements.
- Unrecorded or nonexistent accounts, or misstatements.
- Recorded or existent balances, or misstatements.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends program, process, procedure, examination and technical in auditor.	Overview financial statement auditan and comparison between audited financial statements with unaudited.	Professional, business & environmental audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Accounts Receivable Balance-Related Audit Objectives are spell below, except

- A. Detail tie-in Accuracy.
- B. Realizable value Existence.
- C. Classification accounts.
- D. Completeness Cut-off.
- E. Presentation & disclosure.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit standard, audit process.	Audit examination.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Audit Procedures for Finding Contingencies are stated below, except

- A. Analyze legal expenses and review invoices
- B. Analyze statements from legal counsel.
- C. Obtain a letter from each major attorney of the client as to the status of pending litigation.

D. Review audit documentation for any information that may indicate a potential contingency.

E. Examine future contract in force.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit opinion.	Professional skills.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. If accountant use dual dating when expressing audit report, what is the objective?

A. The first date is the date for the completion of audit's working papers. The second date, which is always later, deals with the exception.

B. The first date is the date for the completion of field work except for a specific exception. The second date, which is always later, deals with the end of contact.

- C. The first date is the date for the starting of field work except for a specific exception. The second date, which is always later, deals with the exception.
- D. The first date is the date for the completion of field work except for a specific exception. The second date, which is always later, deals with the exception.
- E. The first date is the date for the completion of field work except for a specific exception. The second date, which is always first, deals with the audit completion.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Verification and examination, evidential matter.	Audit evidence.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. What is the differences between statistical versus nonstatistical sampling?

A. Statistical sampling allows the quantification of population risk in planning the sample and evaluating the results. In nonstatistical sampling those items that the auditor believes will provide the most useful information are selected.

B. Statistical sampling allows the quantification of sampling risk in planning the sample and evaluating the results. In nonstatistical sampling those items that the auditor believes will provide the most useful information are selected.

C. Statistical sampling allows the quantification of sampling risk in planning the population and evaluating the results. In nonstatistical sampling those items that the auditee believes will provide the most useful information are selected.

D. Statistical sampling allows the quantification of sampling risk in planning the sample and evaluating the process. In nonstatistical sampling those items that the auditor believes will provide audit report.

E. Statistical sampling allows the quantification of market risk in planning the population and evaluating the results. In nonstatistical sampling those items that the auditor believes will provide the most useful information are selected.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Inspection audit working papers.	Audit working papers.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Characteristics of the Capital Acquisition and Repayment Cycle are stated below, except

- Few transactions affect the account balances, but each one is often highly material in amount.
- The exclusion of a single transaction could be material in itself.
- There is a legal relationship between the client entity and the holder of the stock, bond, or similar ownership document.
- There is a direct relationship between the interest and dividends accounts, debt and equity.
- All answers are right.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Materiality and audit risk.	Audit risks.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Compilation Form of Report is objected below, except

- Compilation with full disclosure
- It requires disclosures in accordance with GAAP.
- Compilation that omits substantially interim disclosures
- This type of statement is usually expected to be used primarily for management purposes only.

E. Compilation without independence A CPA firm can issue a compilation report even if it is not independent with respect to the client, as defined by the Code of Professional Conduct.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Understanding compilation of audit working paper.	Audit sampling.	Variable & attribute sampling.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Understanding Internal Control –Payroll and Personnel Cycle include of these activities, except

- A. Adequate separation of duties.
- B. Proper authorization.
- C. Adequate documents and records.
- D. Physical control over liabilities and records.
- E. Independent checks on performance.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Internal Control Structure.	Internal control structure.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance audit.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Tests of Details of Balances for Liability Accounts include these accounts, except

- Amounts withheld from employees' pay.
- Accrued salaries and wages.
- Accrued commissions, Accrued bonuses.
- Accrued vacation receivable, sick pay, or other expenses.
- Accrued payroll taxes.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Planning and Audit Program.	Planning audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Business functions in the purchasing cycle are spell below, except

- A. Processing purchase orders
- B. Receiving goods and services
- C. Recognizing the liability
- D. Processing and recording cash disbursements
- E. All answers are right.

Code of Lecture	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Compliance Tests.	Compliance test.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Choose the right answer and explain the reason. Cut-off tests in accordance with inventory cycle is

- Relationship of cut-off to physical observation of inventory and Inventory in transit.
- Relationship of cut-off to physical observation of inventory and Inventory in transit.
- Relationship of cut-off to physical observation of inventory and Inventory in transit.
- Relationship of cut-off to physical observation of inventory and Inventory in transit.
- Relationship of cut-off to physical observation of inventory and Inventory in transit.

Setting of Course Unit's Sessions

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Reasoning of requires of audit and how auditor works, SAP.	Audit introduction.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations audetee, bookkeeping and opinion of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Accountability of auditor and management.	Auditors performance.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Understanding of attestation and audit. Auditor occupation ladder.	Auditors responsibilities.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, examination and technical in auditor.	Ethics professional & auditor responsibility & management of auditor report.	Audit types.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of audit with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends program, process, procedure, examination and technical in auditor.	Overview financial statement auditan and comparison between audited financial statements with unaudited.	Professional, business & environmental audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit standard, audit process.	Audit examination.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit opinion.	Professional skills.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Verification and examination, evidential matter.	Audit evidence.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Inspection audit working papers.	Audit working papers.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Materiality and audit risk.	Audit risks.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Understanding compilation of audit working paper.	Audit sampling.	Variable & attribute sampling.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or criticisms would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Internal Control Structure.	Internal control structure.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance audit.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Planning and Audit Program.	Planning audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Compliance Tests.	Compliance test.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come:	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Setting of Course Unit's Sessions

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Reasoning of requires of audit and how auditor works, SAP.	Audit introduction.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations audetee, bookkeeping and opinion of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends auditor scope.	Accountability of auditor and management.	Auditors performance.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object , PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Understanding of attestation and audit. Auditor occupation ladder.	Auditors responsibilities.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Comprehends program, process, procedure, examination and technical in auditor.	Ethics professional & auditor responsibility & management of auditor report.	Audit types.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of audit with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends program, process, procedure, examination and technical in auditor.	Overview financial statement auditan and comparison between audited financial statements with unaudited.	Professional, business & environmental audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit standard, audit process.	Audit examination.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Audit opinion.	Professional skills.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Comprehends relation between examination in auditor.	Verification and examination, evidential matter.	Audit evidence.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Inspection audit working papers.	Audit working papers.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends public accountant performance and binding with profession ethics, business ethics and area.	Understanding compilation of audit working paper.	Materiality and audit risk.	Audit risks.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Understanding compilation of audit working paper.	Audit sampling.	Variable & attribute sampling.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of auditing.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter . Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or criticisms would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Internal Control Structure.	Internal control structure.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance audit.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Planning and Audit Program.	Planning audit.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th . Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

Code of Lecture	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Solvent of design and executes examination program of compliance tests.	Compliance Tests.	Compliance test.	150 Minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13 th Edition, McGraw

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of audit.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of compliance test.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Because the Seminar of Auditing lecture direct in discussing style, and any groups of students must prepare their papers, then participation of students by asking, responding, or crititics would be scored as points of class. So the kind of response will be measured by their participation.

SET OF COURSE

MANAGEMENT AUDIT

SET OF COURSE

COURSE TITLE : Management Audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can understand one semester course plan, differ audit, management audit, audit standard resource, and attestation.

2. MAIN TOPIC

Course contract, auditing overview, and SPAP overview about audit and attestation.

3. SUB TOPIC

- Discuss one semester course plan
- Audit framework
- The differences between audit and attestation

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the scope of course 2. Explain the advantages of course 3. Explain competence of GO and SO	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain one semester course plan 2. Explain audit framework 3. Explain the differences between audit and attestation	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management, California : Lifetime Learning Publication (H).***
2. *Standar Profesional Akuntan Publik (SPAP)* terbitan IAI per 1 Januari 2001.

SET OF COURSE

COURSE TITLE : Management Audit
COURSE CODE : EA 393
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can understand the differences between management audit, general audit, and operational audit; describe general audit report with auditor responsibility.

2. MAIN TOPIC

Audit report analysis and the definition of management audit, general audit, and operational audit.

3. SUB TOPIC

- Analyze audit report
- The kinds and characteristic of audit

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1.Explain competence of GO and SO 2.Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1.Explain analyze audit report 2.Explain the kinds and characteristic of audit	Pay attention with discussion	LCD, Whiteboard, audited financial statement
Summary	1.Summarize the material 2.Give questions 3.Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management*, California : Lifetime Learning Publication (H).**
2. **Alexander Hamilton Institute, *Management Audit: Maximizing Your Company's Efficiency and Effectiveness*, New Jersey: Alexander Hamilton Institute (AH)**

SET OF COURSE

COURSE TITLE : Management Audit
COURSE CODE : EA 393
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can tell management audit process and identify audit phases from management audit report.

2. MAIN TOPIC

Audit report analysis and the definition of management audit, general audit, and operational audit.

3. SUB TOPIC

- Audit management process from planning until reporting
- Explore management audit report then discuss particularly the process of right audit

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1.Explain competence of GO and SO 2.Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1.Explain audit management process from planning until reporting 2.Explain management audit report exploration then discuss particularly the process of right audit	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general	Pay attention with discussion	LCD, Whiteboard, Worksheet

	description about future course		
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5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Alexander Hamilton Institute**, *Management Audit: Maximizing Your Company's Efficiency and Effectiveness*, New Jersey: **Alexander Hamilton Institute (AH)**

SET OF COURSE

COURSE TITLE : Management Audit
COURSE CODE : EA 393
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 4

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can formulate the objective of management audit and determine efficiency and effectiveness.

2. MAIN TOPIC

The objectives of management audit, efficiency, effectiveness, and tell one of efficiency and effectiveness measures.

3. SUB TOPIC

- Formulate efficiency and effectiveness
- Identify bank efficiency and effectiveness measures by CAMEL

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1.Explain competence of GO and SO 2.Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1.Explain efficiency and effectiveness formulation 2.Explain the identification of bank efficiency and effectiveness measures by CAMEL	Pay attention with discussion	LCD, Whiteboard
Summary	4. Summarize the material 5. Give questions 6. Give general description about future course	Pay attention with discussion	LCD, Whiteboard, Worksheet

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management*, California : Lifetime Learning Publication (H).**

SET OF COURSE

COURSE TITLE : Management Audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can arrange audit plan and audit program.

2. MAIN TOPIC

The arrangement process of audit plans and audit program.

3. SUB TOPIC

- Discuss planning process
- Arrange audit program
- Do audit program

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1.Explain competence of GO and SO 2.Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1.Discuss planning process 2.Arrange audit program 3.Do audit program	Pay attention with discussion Arrange audit process	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard, Worksheet

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management*, California : Lifetime Learning Publication (H).**

SET OF COURSE

COURSE TITLE : Management Audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can identify internal control and internal control factors according to COSO.

2. MAIN TOPIC

COSO report about intern control and intern control factors identification in organization.

3. SUB TOPIC

- Management environment
- Intern control factors
- Intern control according to COSO.

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1.Explain competence of GO and SO 2.Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1.Explain management environment 2.Internal control factors 3.Internal controlling according to COSO	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard Finishing Worksheet

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management*, California : Lifetime Learning Publication (H).**

SET OF COURSE

COURSE TITLE : Management Audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this topic of course, student can understand the valid and sufficient evidence and makes worksheet.

2. MAIN TOPIC

Proving in audit and the kinds and structure of worksheet.

3. SUB TOPIC

- Audit evidence
- Audit sampling
- Arrange worksheet
- Make questionnaire

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question related to the previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain audit evidence 2. Explain audit sampling 3. Arrange worksheet 4. Make questionnaire	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard Finishing Worksheet

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. **Herbert, Leo, 1979, *Auditing the Performance of Management*, California : Lifetime Learning Publication (H).**
2. **Santoso, Kanto dkk, 2003, *Bukti Audit & Kertas Kerja Audit: Acuan Bagi Praktisi*, Jakarta: Elex Media Komputindo (S).**

SET OF COURSE

COURSE TITLE : Management audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can arrange audit report and make effective sentences

2. MAIN TOPIC

Formulate management audit report and make good sentences

3. SUB TOPIC

- Report form
- Good sentences
- Report distribution

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain report form 2. Explain good sentences 3. Explain report distribution	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Herbert, Leo, 1979, Auditing the Performance of Management, California: Lifetime Learning Publication (H)

SET OF COURSE

COURSE TITLE : Management audit
COURSE CODE : EA 393
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can audit financial function

2. MAIN TOPIC

The audit of financial function

3. SUB TOPIC

- Audit planning
- Define scope of financial function

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask questions	LCD, Whiteboard
Content	1. Explain the audit planning 2. Explain the define scope of financial function	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

SET OF COURSE

COURSE TITLE : Management audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can audit purchase function

2. MAIN TOPIC

Audit of purchase function

3. SUB TOPIC

- Audit planning
- Define scope of purchase function
- Audit of purchase function process

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain the audit planning 2. Explain assess scope of purchase function 3. Explain purchase audit process	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizes the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

SET OF COURSE

COURSE TITLE : Management audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can audit production function

2. MAIN TOPIC

The audit of production function

3. SUB TOPIC

- Audit planning
- Define Scope of production function
- Audit of production function process

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask questions	LCD, Whiteboard
Content	1. Explain audit planning 2. Explain define scope of production function process 3. Explain audit of production function process	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

SET OF COURSE

COURSE TITLE : Management audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can audit marketing function

2. MAIN TOPIC

The audit of marketing function

3. SUB TOPIC

- Audit planning
- Define scope of marketing function
- Audit of marketing function process

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask questions	LCD, Whiteboard
Content	1. Explain audit planning 2. Explain define scope of marketing function 3. Explain audit of marketing function process	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

SET OF COURSE

COURSE TITLE : Management audit
 COURSE CODE : EA 393
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can audit human resource function

2. MAIN TOPIC

The audit of human resource function

3. SUB TOPIC

- Audit planning
- Define scope of human resource function
- Audit of human resource process

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask questions	LCD, Whiteboard
Content	1. Explain the audit planning 2. Explain define scope of human resource function 3. Explain audit of human resource process	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

SET OF COURSE

COURSE TITLE : Management audit
COURSE CODE : EA 393
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can assess the scope of management audit and differ with the kinds of general audit and can do management audit in various level.

b. SPECIFIC OBJECTIVE (SO)

Make ensure material absorption along one semester

2. MAIN TOPIC

Overview and material wrap up along one semester

3. SUB TOPIC

- Overview
- Wrap up

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention Ask questions	LCD, Whiteboard
Content	1. Overview 2. Wrap up	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Alexander Hamilton Institute, Management Audit: Maximizing Your Company's Efficiency and Effectiveness, New Jersey: Alexander Hamilton Institute (AH)

**SET OF COURSE
GROUP:
TAXATION**

- 1. TAXATION 1**
- 2. TAXATION 2**
- 3. ACCOUNTING FOR TAXATION**

Setting of Course Unit's Sessions

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Sessions	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to taxpayer.	co-signature obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, Inauguration of taxpayer and entrepreneur hits tax, Objection and compares, inspection of Tax, rights and obligations wp, Bookkeeping and sanction of taxation.	100 Minutes.	1) Law No. 16 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2005. School activity

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following, whose reply is tax subject, taxpayer, is the tax object, DPP, how much is tax rate, is tax imporser system and how much is the P Ph value, based on rule section 21, 22, 23 and 26 UU P Ph No. 28 / 2007 ! Closed Books !

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent: salary one month Rp 3 million, Jamsostek is paid Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (area tax) Rp 5 million.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax impoer ser system consequence to administration burden of taxpayer.	co-signature obligation cash procedure of tax.	General PPh.	- State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object , PTKP,MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following explains tax subject, taxpayer, and the tax object !

P.T. Hourri during the year 2001 obtaining production from effort for Rp 1 M, deviden Rp 50 million, deposit interest Rp 100 million, obligation interest Rp 75 million, gratification of cash from fanfare BCA Rp 100 million, present a car toyota new deer from toss Bank, what given in the form of cash Rp 150 million, production from operation effort for in Singapore Rp 200 million, (there is tax treaty between Indonesias - Singapore since 1990, P Ph in Singapore 25%). Costs happened : transportation Rp 100 million, salary and honourable of employee Rp 200 million, (between it is A (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, bigamous of dentist (production joined forces with husband, one month Rp 1 million), bears 4 and B (Kabag.Accountancy : salary one month Rp 3 million, jamsostek is paid x'self Rp 125 thousand, subsidy BBM person car Rp 100 thousand one month, bigamous without chlid), orders importer to

deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, P Pn BM 75%, PPN 10%), decoration supply of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Australian (lives in Indonesia during 10 days with payment Rp 50 million), administrasi and public Rp 150 million, depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption of everyday office of Rp 50 million, director tour of duty to Indonesia part of east Rp 25 million, retribution Rp 5 million, land tax and building Rp 1 million, development tax I (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporsers system consequence to administration burden of taxpayer.	Calculates tax is oweed.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure. - State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Section 21 and Section 26 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students'Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 chlid. If the wife obtaining production out of one employers have been cut P Ph section 21 and the work not related to effort for husband or member of other family, hence level of PTKP given to wp Jayabaya is equal (Elaborates the components) !

While for the wife, at the time of cutting of P Ph section 21 by the employer is given by PTKP Rp..... Because

If production of wife must be joined forces with production of husband, hence level of PTKP hat given to wp Jayabaya is equal

2) WP SURTIKANTI on 1 January 2002 having status wife from Mr. Aminoto which just a few minutes in PHK in the year 2001, though there are 3 child. Surtikanti works in a bank with production one month Rp 1.500.000,- part time payment Rp 500000,-, THT RP 75000,- and clothes subsidy Rp 75.00,- Jamsostek is paid. So, without suspected date of 5 August 2002 they set mind on divorced

(though that moment of middle Bu Surtikanti of pregnancy 6 month, and according to result of USG, the baby estimated to be twin), third the child will follow the mother. Based on this data, tries you to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accountancy in calculation tax is owed,	Calculates tax liability.	P Ph section 22 General PPh.	Treasurer, and Importer.	100 Minutes.	1) Section 22 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of tax with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadarn Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent : salary one month Rp 3 million, Jamsostek is paid x'self Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without chlid), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design

interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (local tax) Rp 5 million. Relates To P Ph section 22, explains

- a. object,
- b. subject,
- c. mandatory,
- d. imposition base of tax,
- e. rate, and
- f. tax imporser system.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understanding the application of rule of tax and accountancy in calculation tax is oweed, understanding tax imporser system consequence to administration burden of taxpayer.	Calculates tax liability.	PPH section 23 and section 4 article 2.	- Collector, Cutter, and Collector base.	100 Minutes.	1) Section 23 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Bank P is having address in Jl. Pattimura No. 40 Semarang, has NPWP 01.633.445.1.541.001 doing withholding to production given to other party. Cutting of PPH section 4 (2) what done during August 2004 is

(1) Payment of deposit interest to client A, having address in Jl. Pahlawan, Gang Pejuang I No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.

(2) Giving of car toss present for the price of Rp 200.000.000,- to B, having address in Jl. Tumapel No. 222 Semarang.

(3) Payment of reward to execution of construction service for the price of Rp 250.000.000,- to PT. C, what has NPWP: 01.115.226.3.541.010, and having address in Jl. Bathik Madrim No7 Semarang.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	100 Minutes.	1) Section 24 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. UC has 10 office of branches in Indonesia and one of in Penang, Malaysia. During the year 2002, obtained production from within country equal to Rp 5 Billion and from outside country Rp 1 Billion. If there is agreement of P3B between Indonesias with Malaysia, hence to production obtained in Malaysia will not be hit P Ph again in Indonesia, and pemajakan in Malaysia will be confessed as factor component tax credit, in calculation SPT PPh Badan PT. UC for year tax 2002. Tax rate in Malaysia 25%.

Tax to production in Malaysia : $Rp\ 1\ Billion \times 25\% = Rp\ 250.000.000,-$.

Production component of gross coming from production in Malaysia is Rp 1 Billion.

2) PT. CU haves its office is central in Indonesia, and has 5 office of branch beyond the sea, that is Kuala Lumpur, Manila, New York, Tokyo and Seoul. During the year 2002 companies obtains production equal to Rp 10 Billion, everyone of Indonesia Rp 2 Billion, Mud Confluence Rp 1 Billion, Manila Rp 2 Billion, New York Rp 3 Billion, Tokyo Rp 1 Billion and Seoul Rp 1 Billion. Indonesia has signed agreement of P3B with Malaysia, Filipina, Japan and Seoul, but with United States has not

is exist. So P Ph oweed in each state is Indonesia : $(Rp\ 50\ million \times 10\ \%)+(Rp\ 50\ million \times 15\%)+(Rp\ 900\ million \times 30\%) = Rp\ 282.500.000,-$.

Malaysia : $Rp\ 1\ Billion \times 25\% = Rp\ 250.000.000,-$.

Philippine : $Rp\ 2\ Billion \times 30\% = Rp\ 600.000.000,-$.

United States : $Rp\ 3\ Billion \times 35\% = Rp\ 1.050.000.000,-$.

Japan : $Rp\ 1\ Billion \times 40\% = Rp\ 400.000.000,-$.

South Korea : $Rp\ 1\ Billion \times 30\% = Rp\ 300.000.000,-$.

Calculation of maximum constrain of foreign tax credit, except tax coming from United States (because has not agreement of P3B).

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed,	Calculates tax liability.	PPN and PPn BM	Background, Subject and tax object, Tollbooth Order, imposition bottom of Tax, Inauguration PKP Mechanism calculation tax.	100 Minutes.	1) UU No. 18 / 2000 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Entrepreneur hits tax PT. Tragedy Iraq is a supermarket and department store which during the tax second the year 2005 having transaction data as follows: Omzet sale of Rp 1 M, number of operating costs 50% from circulation of business, HPP BKP is 60% from sale value, delivery of BKP is 75% from overall of sale, other 25% is delivery JKP, delivery to employee freely Rp 100 million, delivery as present to consumer for the price of Rp 50 million, usage x'self by company Rp 150 million, retur sale of Rp 200 million, retur purchasing of Rp 50 million, BKP hit by PPn BM with rate 10% is 50% from total omzet sale, rate 50% a number of 25% and the rest is not object PPn BM. How much is value PPn BM to be paid by PT. Tragedy Iraq for a period of tax second the year 2005 ?

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is oweed.	Calculates tax liability.	PBB and BPHTB	Background, Subject and tax object, imposition bottom of Tax, Mechanism of tax calculation.	100 Minutes.	1) Law No. 12 the year 1994 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. At 14 February 2004 Mr. Subekti sells a lawn land to PT. P with a width of 1000 m² with selling price for the price of Rp 100.000.000,-. Notaris yg will sign conveyancing act to the soil;land;ground applies to both parties (seller and buyer) for soon pays tax oweed and delivers its(the tax voucher to notary as covenant preemptive land right this data,

(a) Explains tax type yg is worn by thd above transaction and how many level !

(b) Tax imporser system applied illustratively ?

2. PT. Sulfur has plant in Jl. M No. 14 Semarang: Soil;land;ground wide 1500 m², value sells land around Rp 100000,- per m² (the year 2005), the price of buying former (the year 2000) per m² Rp 50000,-, Building wide 1005 m², looked into from the construction is valuable Rp 150000,- per m². Areal plant rented from Mr. H. Company holds Hak Guna Bangunan (HGB), what applied during 10 years. Who is land tax subject and building to plant PT. The sulfur and how many level of tax to be paid?

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	SKFLN (Overseas Fiscal Letter) and Bea Meterai	Purpose, Classification, Sanction, and When deadline.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students'Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. When FLN is collected?
2. Is implication of fiscal collector to collector PPh?
3. Why there is collection of stamp duties toll? Explains the object!

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	Tax accounting	Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.	100 Minutes.	1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. X is a car tire manufacturer, motor tire, and bicycle tire, which during tax ke-5 the year 2004 doing transaction as follows:

- buys natural rubber raw material from farmer for the price of Rp 500 million,
- buys plant imitation of rubber raw material PVC for the price of Rp 750 million,
- imports dilution of chemistry mixing rubber from Japan for the price of Rp 500 million,
- buys computer 3 unit for the price @ Rpp 10 million,
- buys equipments of plant worker helmet for the price of Rp 100 million,
- sells car tire to dealer Rp 1 billion,
- sells motor tire to spare part shop Rp 500 million,
- PPN unable to pay for a period of before all Rp 5 million,

- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, retur sale of car tire Rp 50 million,
- retur purchasing of natural rubber from farmer Rp 5 million,
- purchasing rebate of artificial rubber of Rp 10 million,
- natural rubber bonus from farmer Rp 10 million.

Based on above data, bookkeeping journal create of PPN and calculate PPN liability !

2) Compiles commercial reduction conversion table to fiscal based on data following:

Company plant asset data on 31 Decembers 2004 :

Description; Acquisition price (Rp); Accumulated depreciation (Rp); Book value (Rp);

Non building :

Group of 1 325.166.190,- 162.583.095,- 162.583.095,-

Group of 2 706.304.000,- 353.152.000,- 353.152.000,-

Group of 3 1.323.114.000,- 882.076.000,- 441.038.000,-

Group of 4 457.629.630,- 305.086.420,- 152.543.210,-

Building :

Permanent 1.500.000.000,- 1.000.000.000,- 500.000.000,-

Tidak permanent - - -

In the early of the year 2005 PT. D buys a pice of land with a width of 1500 m2 in town S, laid at border on plant now, and signed in front of notary D, SH with charter no. 999. Then above land by extension of plant building and office with a width of 300 m2 with expense of Rp 117.460.000,- and permanent semi building with a width of 700 m2 , for the price of Rp 82.580.000,- and applied to starts August 2005.

To complement plant facility, in the early of January 2005 bought by machine along with its supply, office furniture and fixtures and plant, and computer, with data according to categorisation of tax is

Descriptio; Economic Benefit (Year); Price (Rp)

Photocopier, calculator; 4 38.425.000,-

Mebel and equipment of wood; 4 120.000.000,-

Sepeda motor; 4 10.000.000,-

AC and fan; 8 6.150.000,-

Komputer, printer and scanner; 8 28.250.000,-

Mesin packaging; 16 62.500.000,-

Mesin bleaching, dyeing, printing and finishing; 16 1.323.437.500,-

Altogether is dwindled since year disbursement (2005), except machine bleaching, dyeing, printing and finishing, what dwindled starts the asset is operated (the year 2003), in the affirmative from Ditjen tax.

During the year 2005 has been sold old machines with selling price Rp 33.362.500,- (book salvage value Rp 30.000.000,- acquisition price Rp 60.000.000,-) while company bus (cluster 2) book salvage value Rp 55.775.000,- acquisition price Rp 111.550.000,- has experienced accident and gets insurance Rp 48.275.000,-.

Reduction of the fiscal done in the same parts big during the benefit (straight-line method), while commercial reduction done in part of part to decline during the benefit (doubled declining balance method). Commercial reduction one year amounts to Rp 328.603.297,-. As also to at commercial reduction, allocation of reduction of fiscal is done in the same way, that is 65% to aharga production fundamental, 25% to sales charge and the rest to general and administrative expense.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding the application of rule of tax and accounting in calculation tax liability.	Doing reporting of tax in tax return (SPT).	PPh section 25 and section 29.	Calculation of installment payment of tax.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) Known: PPh owed based on SPT PPh the year 2005 Rp 50.000.000,-P Cross cut of employer (PPh section 21) Rp 15.000.000,-.

P Ph collected by other party (PPh section 22) Rp 10.000.000,-.

P Ph which cross cut of oelh other party (PPh pasall 23) Rp 2.500.000,-.

overseas PPh Credit Insuranceansi (PPh section 24) Rp 7.500.000,-.

If PPh as referred to in above example with reference to production received and obtained for part of year tax covering a period of 6 month of in the year 2005, hence how much is level of monthly installment to be paid x'self each month in the year 2006? When arising SKPLB or SKPBB?

2) PT. Inscribed nitrogen as wp at KPP Magelang on 1 February 2005. Circulation of gross according to bookkeeping month of February is Rp 75.000.000,- and production of countable net based on bookkeeping of is Rp 7.500.000,-. Installment payment calculate of Tax section 25 for the year 2005!

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand method calculation tax liability.	Doing reporting of tax in tax return (SPT).	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPN BM, SPOP and SPPT PBB.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPN and PPN BM, SPOP and SPPT PBB.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPN BM.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand method calculation tax liability.	Does reporting of tax in tax return (SPT).	Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental section 21 and section 26.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding method calculation tax is oweed.	Reporting of tax in tax return (SPT).	Practice Of Admission filling of SPT PPh individual and corporate.	Practice Of Admission filling of SPT PPh Orang Pribadi and Badan.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of Admission filling of SPT PPh individual and corporate.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.

Out Lines of Teaching Program

Lecture Code	: EA 498
Lecture	: Taxation of II
Credit Hours	: 4.
Prerequisite	: Taxation I.

Out Lines of Teaching Program

Lecture Code	: EA 498
Lecture	: Taxation of II
Credit Hours	: 4.
Prerequisite	: Taxation I.

Description

This lecture gives understanding about execution mechanism of calculation, reporting and payment of obligation of tax in the imporser system as of self assessment, official assessment and with holding assessment, as corporate tax payer burden and also individuals. Tax type which solution included in covers income tax, value added tax, sales tax of luxurious goods, land tax and building, and acquirement toll of land right and building.

Purpose of common instruksional (PCI)

After following this course, student is expected to has ability:

- 1) Understanding tax imporser system consequence as a tax payer.
- 2) The application of rule of tax and integration of accountancy in calculation tax is oweed.
- 3) Understanding calculation method, and reporting of tax is oweed.

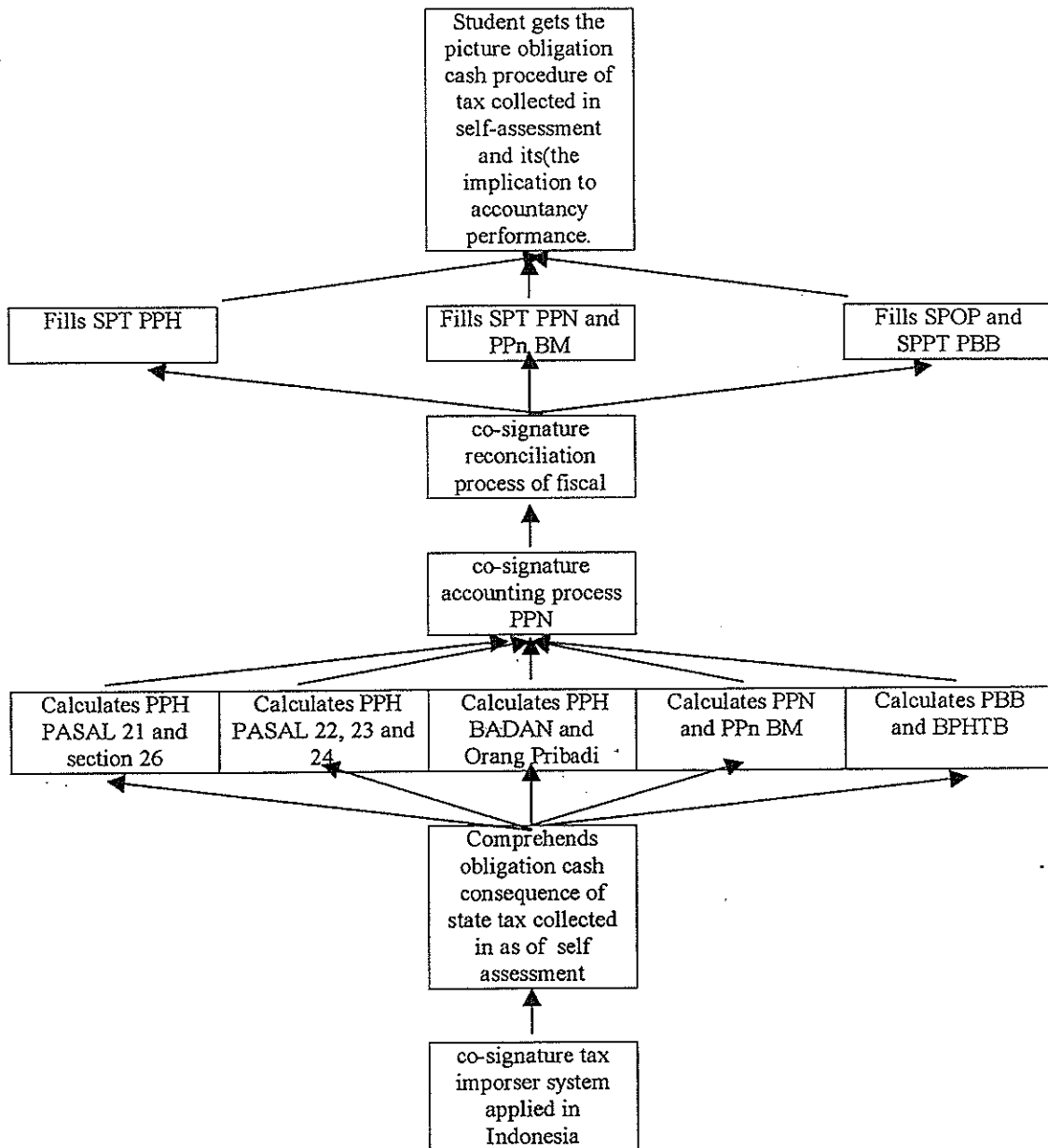
Purpose of special instruksional (PSI)

- 1) Calculates tax is oweed.
- 2) Explains obligation cash procedure of tax.
- 3) Integrates bookkeeping of tax in accounting information systems.
- 4) Reporting of tax in tax return (SPT).

No.	SIO	Main Topic	Sub Topic	Duration	Reference
1.	Understanding obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, inauguration of Taxpayer, Objection and compares, inspection of Tax, Rights and obligations wp, Bookkeeping and sanction of taxation.	150 Minutes.	1) UU No. 28 / 2007 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
2.		General PPh	- State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash P Ph, P Ph to overseas wp.	150 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
3.	Calculates tax liability.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure.	150 Minutes.	1) Section 21 and Section 26 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
4.		P Ph section 22	- Treasurer and Importer.	150 Minutes.	1) Section 22 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
5.		P Ph section 23 and section 4 (2)	- Collector and cutter, Collector base.	150 Minutes.	1) Section 23 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
6.		P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	150 Minutes.	1) Section 24 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
7.		PBB	- Understanding, Mechanism, Subject and tax object, Calculation, Tariff, Distribution tax and sanction.	150 Minutes.	1) UU No. 12 / 1994 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
8.		PPN and P Pn BM	- Background, Subject and tax object, Tollbooth order, imposition base of Tax, Inauguration PKP, Mechanism, calculation of Tax.	150 Minutes.	1) UU No. 18 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
9.		SKFLN (Overseas Fiscal Letter) and Bea Meterai	- Purpose, Classification, Sanction, and when its deadline.	150 Minutes.	Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
10.	Doing	Tax	- Accountancy PPH (decrease,	150	Endang Kiswara, Konsep

	integration of bookkeeping of tax in system accounting information.	accountancy	fluctuation of currency, timing difference and permanent difference, accountancy profit and fiscal profit, reconciliation of fiscal), and - Accountancy PPN.	Minutes.	dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
11.		P Ph section 25 and section 29	Calculation of instalment of tax.	150 Minutes.	UU No. 17/2000 along with its execution order.
12.	Doing reporting of tax in media SPT.	Practice Of PPN, PPN BM & PBB	- Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
13.		Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
14.		Practice Of PPH BADAN & People person	- Practice Of Admission filling of SPT PPH individu and corporate.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.

Result of Analysis Instructional Taxation II



Setting of Course Unit's Sessions

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 1 st .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to taxpayer.	co-signature obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, Inauguration of taxpayer and entrepreneur hits tax, Objection and compares, inspection of Tax, rights and obligations wp, Bookkeeping and sanction of taxation.	100 Minutes.	1) Law No. 16 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2005. School activity

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following, whose reply is tax subject, taxpayer, is the tax object, DPP, how much is tax rate, is tax imporser system and how much is the P Ph value, based on rule section 21, 22, 23 and 26 UU P Ph No. 28 / 2007 ! Closed Books !

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank

Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent: salary one month Rp 3 million, Jamsostek is paid Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (area tax) Rp 5 million.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 2 nd .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imposer system consequence to administration burden of taxpayer.	co-signature obligation cash procedure of tax.	General PPh.	- State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following explains tax subject, taxpayer, and the tax object !

PT. Houri during the year 2001 obtaining production from effort for Rp 1 M, deviden Rp 50 million, deposit interest Rp 100 million, obligation interest Rp 75 million, gratification of cash from fanfare BCA Rp 100 million, present a car toyota new deer from toss Bank, what given in the form of cash Rp 150 million, production from operation effort for in Singapore Rp 200 million, (there is tax treaty between Indonesias - Singapore since 1990, P Ph in Singapore 25%). Costs happened : transportation Rp 100 million, salary and honourable of employee Rp 200 million, (between it is A (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, bigamous of dentist (production joined forces with husband, one month Rp 1 million), bears 4 and B (Kabag.Accountancy : salary one month Rp 3 million, jamsostek is paid x'self Rp 125 thousand, subsidy BBM person car Rp 100 thousand one month, bigamous without chlid), orders importer to

deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, P Pn BM 75%, PPN 10%), decoration supply of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Australian (lives in Indonesia during 10 days with payment Rp 50 million), administrasi and public Rp 150 million, depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption of everyday office of Rp 50 million, director tour of duty to Indonesia part of east Rp 25 million, retribution Rp 5 million, land tax and building Rp 1 million, development tax I (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 3 rd .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporer system consequence to administration burden of taxpayer.	Calculates tax is owed.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure. - State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Section 21 and Section 26 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 chlid. If the wife obtaining production out of one employers have been cut P Ph section 21 and the work not related to effort for husband or member of other family, hence level of PTKP given to wp Jayabaya is equal (Elaborates the components) !

While for the wife, at the time of cutting of P Ph section 21 by the employer is given by PTKP Rp..... Because

If production of wife must be joined forces with production of husband, hence level of PTKP hat given to wp Jayabaya is equal

2) WP SURTIKANTI on 1 January 2002 having status wife from Mr. Aminoto which just a few minutes in PHK in the year 2001, though there are 3 child. Surtikanti works in a bank with production one month Rp 1.500.000,- part time payment Rp 500000,-, THT RP 75000,- and clothes subsidy Rp

75.00,- Jamsostek is paid. So, without suspected date of 5 August 2002 they set mind on divorced (though that moment of middle Bu Surtikanti of pregnancy 6 month, and according to result of USG, the baby estimated to be twin), third the child will follow the mother. Based on this data, tries you to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 4 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accountancy in calculation tax is owed,	Calculates tax liability.	P Ph section 22 General PPh.	Treasurer, and Importer.	100 Minutes.	1) Section 22 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of tax with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent : salary one month Rp 3 million, Jamsostek is paid x'self Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without chlid), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration

of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (local tax) Rp 5 million. Relates To P Ph section 22, explains

- a. object,
- b. subject,
- c. mandatory,
- d. imposition base of tax,
- e. rate, and
- f. tax imporser system.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 5 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understanding the application of rule of tax and accountancy in calculation tax is owed, understanding tax imposer system consequence to administration burden of taxpayer.	Calculates tax liability.	PPH section 23 and section 4 article 2.	- Collector, Cutter, and Collector base.	100 Minutes.	1) Section 23 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Bank P is having address in Jl. Pattimura No. 40 Semarang, has NPWP 01.633.445.1.541.001 doing withholding to production given to other party. Cutting of PPH section 4 (2) what done during August 2004 is

- (1) Payment of deposit interest to client A, having address in Jl. Pahlawan, Gang Pejuang I No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.
- (2) Giving of car toss present for the price of Rp 200.000.000,- to B, having address in Jl. Tumapel No. 222 Semarang.
- (3) Payment of reward to execution of construction service for the price of Rp 250.000.000,- to PT. C, what has NPWP: 01.115.226.3.541.010, and having address in Jl. Bathik Madrim No7 Semarang.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 6 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	100 Minutes.	1) Section 24 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. UC has 10 office of branches in Indonesia and one of in Penang, Malaysia. During the year 2002, obtained production from within country equal to Rp 5 Billion and from outside country Rp 1 Billion. If there is agreement of P3B between Indonesias with Malaysia, hence to production obtained in Malaysia will not be hit P Ph again in Indonesia, and pemajakan in Malaysia will be confessed as factor component tax credit, in calculation SPT PPh Badan PT. UC for year tax 2002. Tax rate in Malaysia 25%.

Tax to production in Malaysia : Rp 1 Billion x 25% = Rp 250.000.000,-.

Production component of gross coming from production in Malaysia is Rp 1 Billion.

2) PT. CU haves its office is central in Indonesia, and has 5 office of branch beyond the sea, that is Kuala Lumpur, Manila, New York, Tokyo and Seoul. During the year 2002 companies obtains production equal to Rp 10 Billion, everyone of Indonesia Rp 2 Billion, Mud Confluence Rp 1 Billion, Manila Rp 2 Billion, New York Rp 3 Billion, Tokyo Rp 1 Billion and Seoul Rp 1 Billion. Indonesia has signed agreement of P3B with Malaysia, Filipina, Japan and Seoul, but with United States has not

is exist. So P Ph oweed in each state is Indonesia : $(Rp\ 50\ million \times 10\ \%)+(Rp\ 50\ million \times 15\%)+(Rp\ 900\ million \times 30\%) = Rp\ 282.500.000,-$.

Malaysia : $Rp\ 1\ Billion \times 25\% = Rp\ 250.000.000,-$.

Philippine : $Rp\ 2\ Billion \times 30\% = Rp\ 600.000.000,-$.

United States : $Rp\ 3\ Billion \times 35\% = Rp\ 1.050.000.000,-$.

Japan : $Rp\ 1\ Billion \times 40\% = Rp\ 400.000.000,-$.

South Korea : $Rp\ 1\ Billion \times 30\% = Rp\ 300.000.000,-$.

Calculation of maximum constrain of foreign tax credit, except tax coming from United States (because has not agreement of P3B).

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 7 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed,	Calculates tax liability.	PPN and PPn BM	Background, Subject and tax object, Tollbooth Order, imposition bottom of Tax, Inauguration PKP Mechanism calculation.	100 Minutes.	1) UU No. 18 / 2000 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Entrepreneur hits tax PT. Tragedy Iraq is a supermarket and department store which during the tax second the year 2005 having transaction data as follows: Omzet sale of Rp 1 M, number of operating costs 50% from circulation of business, HPP BKP is 60% from sale value, delivery of BKP is 75% from overall of sale, other 25% is delivery JKP, delivery to employee freely Rp 100 million, delivery as present to consumer for the price of Rp 50 million, usage x'self by company Rp 150 million, retur sale of Rp 200 million, retur purchasing of Rp 50 million, BKP hit by PPn BM with rate 10% is 50% from total omzet sale, rate 50% a number of 25% and the rest is not object PPn BM. How much is value PPn BM to be paid by PT. Tragedy Iraq for a period of tax second the year 2005 ?

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 8 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is oweed.	Calculates tax liability.	PBB and BPHTB	Background, Subject and tax object, imposition bottom of Tax, Mechanism of tax calculation.	100 Minutes.	1) Law No. 12 the year 1994 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. At 14 February 2004 Mr. Subekti sells a lawn land to PT. P with a width of 1000 m2 with selling price for the price of Rp 100.000.000,-.Notaris yg will sign conveyancing act to the soil,land,ground applies to both parties (seller and buyer) for soon pays tax oweed and delivers its(the tax voucher to notary as covenant preemptive land right this data,

(a) Explains tax type yg is worn by thd above transaction and how many level !

(b) Tax imporser system applied illustratively ?

2. PT. Sulfur has plant in Jl. M No. 14 Semarang: Soil,land,ground wide 1500 m2, value sells land around Rp 100000,- per m2 (the year 2005), the price of buying former (the year 2000) per m2 Rp 50000,-, Building wide 1005 m2, looked into from the construction is valuable Rp 150000,- per m2. Areal plant rented from Mr. H. Company holds Hak Guna Bangunan (HGB), what applied during 10 years. Who is land tax subject and building to plant PT. The sulfur and how many level of tax to be paid?

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 9 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	SKFLN (Overseas Fiscal Letter) and Bea Meterai	Purpose, Classification, Sanction, and When deadline.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. When FLN is collected?
2. Is implication of fiscal collector to collector PPh?
3. Why there is collection of stamp duties toll? Explains the object!

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 10 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	Tax accounting	Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.	100 Minutes.	1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. X is a car tire manufacturer, motor tire, and bicycle tire, which during tax ke-5 the year 2004 doing transaction as follows:

- buys natural rubber raw material from farmer for the price of Rp 500 million,
- buys plant imitation of rubber raw material PVC for the price of Rp 750 million,
- imports dilution of chemistry mixing rubber from Japan for the price of Rp 500 million,
- buys computer 3 unit for the price @ Rpp 10 million,
- buys equipments of plant worker helmet for the price of Rp 100 million,
- sells car tire to dealer Rp 1 billion,
- sells motor tire to spare part shop Rp 500 million,
- PPN unable to pay for a period of before all Rp 5 million,

- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, retur sale of car tire Rp 50 million,
- retur purchasing of natural rubber from farmer Rp 5 million,
- purchasing rebate of artificial rubber of Rp 10 million,
- natural rubber bonus from farmer Rp 10 million.

Based on above data, bookkeeping journal create of PPN and calculate PPN liability !

2) Compiles commercial reduction conversion table to fiscal based on data following:

Company plant asset data on 31 Decembers 2004 :

Description; Acquisition price (Rp); Accumulated depreciation (Rp); Book value (Rp);

Non building :

Group of 1 325.166.190,- 162.583.095,- 162.583.095,-

Group of 2 706.304.000,- 353.152.000,- 353.152.000,-

Group of 3 1.323.114.000,- 882.076.000,- 441.038.000,-

Group of 4 457.629.630,- 305.086.420,- 152.543.210,-

Building :

Permanent 1.500.000.000,- 1.000.000.000,- 500.000.000,-

Tidak permanent - - -

In the early of the year 2005 PT. D buys a pice of land with a width of 1500 m2 in town S, laid at border on plant now, and signed in front of notary D, SH with charter no. 999. Then above land by extension of plant building and office with a width of 300 m2 with expense of Rp 117.460.000,- and permanent semi building with a width of 700 m2 , for the price of Rp 82.580.000,- and applied to starts August 2005.

To complement plant facility, in the early of January 2005 bought by machine along with its supply, office furniture and fixtures and plant, and computer, with data according to categorisation of tax is

Descriptio; Economic Benefit (Year); Price (Rp)

Photocopier, calculator; 4 38.425.000,-

Mebel and equipment of wood; 4 120.000.000,-

Sepeda motor; 4 10.000.000,-

AC and fan; 8 6.150.000,-

Komputer, printer and scanner; 8 28.250.000,-

Mesin packaging; 16 62.500.000,-

Mesin bleaching, dyeing, printing and finishing; 16 1.323.437.500,-

Altogether is dwindled since year disbursement (2005), except machine bleaching, dyeing, printing and finishing, what dwindled starts the asset is operated (the year 2003), in the affirmative from Ditjen tax.

During the year 2005 has been sold old machines with selling price Rp 33.362.500,- (book salvage value Rp 30.000.000,- acquisition price Rp 60.000.000,-) while company bus (cluster 2) book salvage value Rp 55.775.000,- acquisition price Rp 111.550.000,- has experienced accident and gets insurance Rp 48.275.000,-.

Reduction of the fiscal done in the same parts big during the benefit (straight-line method), while commercial reduction done in part of part to decline during the benefit (doubled declining balance method). Commercial reduction one year amounts to Rp 328.603.297,-. As also to at commercial reduction, allocation of reduction of fiscal is done in the same way, that is 65% to aharga production fundamental, 25% to sales charge and the rest to general and administrative expense.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 11 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding the application of rule of tax and accounting in calculation tax liability.	Doing reporting of tax in tax return (SPT).	PPh section 25 and section 29.	Calculation of installment payment of tax.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) Known: PPh owed based on SPT PPh the year 2005 Rp 50.000.000,- P Cross cut of employer (PPh section 21) Rp 15.000.000,-.

P Ph collected by other party (PPh section 22) Rp 10.000.000,-.

P Ph which cross cut of oelh other party (PPh pasall 23) Rp 2.500.000,-.

overseas PPh Credit Insuranceansi (PPh section 24) Rp 7.500.000,-.

If PPh as referred to in above example with reference to production received and obtained for part of year tax covering a period of 6 month of in the year 2005, hence how much is level of monthly installment to be paid x'self each month in the year 2006? When arising SKPLB or SKPBB?

2) PT. Inscribed nitrogen as wp at KPP Magelang on 1 February 2005. Circulation of gross according to bookkeeping month of February is Rp 75.000.000,- and production of countable net based on bookkeeping of is Rp 7.500.000,-. Installment payment calculate of Tax section 25 for the year 2005!

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 12 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand method calculation tax liability.	Doing reporting of tax in tax return (SPT).	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPn BM.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 13 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand method calculation tax liability.	Does reporting of tax in tax return (SPT).	Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study; and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental section 21 and section 26.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 14 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding method calculation tax is owed.	Reporting of tax in tax return (SPT).	Practice Of Admission filling of SPT PPh individual and corporate.	Practice Of Admission filling of SPT PPh Orang Pribadi and Badan.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of Admission filling of SPT PPh individual and corporate.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.

Setting of Course Unit's Sessions

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 1 st .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to taxpayer.	co-signature obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, Inauguration of taxpayer and entrepreneur hits tax, Objection and compares, inspection of Tax, rights and obligations wp, Bookkeeping and sanction of taxation.	100 Minutes.	1) Law No. 16 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2005. School activity

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following, whose reply is tax subject, taxpayer, is the tax object, DPP, how much is tax rate, is tax imporser system and how much is the P Ph value, based on rule section 21, 22, 23 and 26 UU P Ph No. 28 / 2007 ! Closed Books !

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank

Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent: salary one month Rp 3 million, Jamsostek is paid Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (area tax) Rp 5 million.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 2 nd .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imposer system consequence to administration burden of taxpayer.	co-signature obligation cash procedure of tax.	General PPh.	- State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following explains tax subject, taxpayer, and the tax object !

PT. Hourı during the year 2001 obtaining production from effort for Rp 1 M, deviden Rp 50 million, deposit interest Rp 100 million, obligation interest Rp 75 million, gratification of cash from fanfare BCA Rp 100 million, present a car toyota new deer from toss Bank, what given in the form of cash Rp 150 million, production from operation effort for in Singapore Rp 200 million, (there is tax treaty between Indonesias - Singapore since 1990, P Ph in Singapore 25%). Costs happened : transportation Rp 100 million, salary and honourable of employee Rp 200 million, (between it is A (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, bigamous of dentist (production joined forces with husband, one month Rp 1 million), bears 4 and B (Kabag.Accountancy : salary one month Rp 3 million, jamsostek is paid x'self Rp 125 thousand, subsidy BBM person car Rp 100 thousand one month, bigamous without chlid), orders importer to

deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, P Pn BM 75%, PPN 10%), decoration supply of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Australian (lives in Indonesia during 10 days with payment Rp 50 million), administrasi and public Rp 150 million, depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption of everyday office of Rp 50 million, director tour of duty to Indonesia part of east Rp 25 million, retribution Rp 5 million, land tax and building Rp 1 million, development tax I (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 3 rd .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to administration burden of taxpayer.	Calculates tax is oweed.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure. - State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Section 21 and Section 26 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 chlid. If the wife obtaining production out of one employers have been cut P Ph section 21 and the work not related to effort for husband or member of other family, hence level of PTKP given to wp Jayabaya is equal (Elaborates the components) !

While for the wife, at the time of cutting of P Ph section 21 by the employer is given by PTKP Rp..... Because

If production of wife must be joined forces with production of husband, hence level of PTKP hat given to wp Jayabaya is equal

2) WP SURTIKANTI on 1 January 2002 having status wife from Mr. Aminoto which just a few minutes in PHK in the year 2001, though there are 3 child. Surtikanti works in a bank with production one month Rp 1.500.000,- part time payment Rp 500000,-, THT RP 75000,- and clothes subsidy Rp

75.00,- Jamsostek is paid. So, without suspected date of 5 August 2002 they set mind on divorced (though that moment of middle Bu Surtikanti of pregnancy 6 month, and according to result of USG, the baby estimated to be twin), third the child will follow the mother. Based on this data, tries you to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 4 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 22 General PPh.	Treasurer, and Importer.	100 Minutes.	1) Section 22 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of tax with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent : salary one month Rp 3 million, Jamsostek is paid x'self Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without chlid), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration

of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (local tax) Rp 5 million. Relates To P Ph section 22, explains

- a. object,
- b. subject,
- c. mandatory,
- d. imposition base of tax,
- e. rate, and
- f. tax imporser system.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 5 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understanding the application of rule of tax and accountancy in calculation tax is oweed, understanding tax imporser system consequence to administration burden of taxpayer.	Calculates tax liability.	PPH section 23 and section 4 article 2.	- Collector, Cutter, and Collector base.	100 Minutes.	1) Section 23 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Bank P is having address in Jl. Pattimura No. 40 Semarang, has NPWP 01.633.445.1.541.001 doing withholding to production given to other party. Cutting of PPH section 4 (2) what done during August 2004 is

- (1) Payment of deposit interest to client A, having address in Jl. Pahlawan, Gang Pejuang I No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.
- (2) Giving of car toss present for the price of Rp 200.000.000,- to B, having address in Jl. Tumapel No. 222 Semarang.
- (3) Payment of reward to execution of construction service for the price of Rp 250.000.000,- to PT. C, what has NPWP: 01.115.226.3.541.010, and having address in Jl. Bathik Madrim No7 Semarang.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 6 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	100 Minutes.	1) Section 24 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. UC has 10 office of branches in Indonesia and one of in Penang, Malaysia. During the year 2002, obtained production from within country equal to Rp 5 Billion and from outside country Rp 1 Billion. If there is agreement of P3B between Indonesias with Malaysia, hence to production obtained in Malaysia will not be hit P Ph again in Indonesia, and pemajakan in Malaysia will be confessed as factor component tax credit, in calculation SPT PPh Badan PT. UC for year tax 2002. Tax rate in Malaysia 25%.

Tax to production in Malaysia : Rp 1 Billion x 25% = Rp 250.000.000,-.

Production component of gross coming from production in Malaysia is Rp 1 Billion.

2) PT. CU haves its office is central in Indonesia, and has 5 office of branch beyond the sea, that is Kuala Lumpur, Manila, New York, Tokyo and Seoul. During the year 2002 companies obtains production equal to Rp 10 Billion, everyone of Indonesia Rp 2 Billion, Mud Confluence Rp 1 Billion, Manila Rp 2 Billion, New York Rp 3 Billion, Tokyo Rp 1 Billion and Seoul Rp 1 Billion. Indonesia has signed agreement of P3B with Malaysia, Filipina, Japan and Seoul, but with United States has not

is exist. So P Ph oweed in each state is Indonesia : $(Rp\ 50\ \text{million} \times 10\ \%)+(Rp\ 50\ \text{million} \times 15\%)+(Rp\ 900\ \text{million} \times 30\%) = Rp\ 282.500.000,-$.

Malaysia : $Rp\ 1\ \text{Billion} \times 25\% = Rp\ 250.000.000,-$.

Philippine : $Rp\ 2\ \text{Billion} \times 30\% = Rp\ 600.000.000,-$.

United States : $Rp\ 3\ \text{Billion} \times 35\% = Rp\ 1.050.000.000,-$.

Japan : $Rp\ 1\ \text{Billion} \times 40\% = Rp\ 400.000.000,-$.

South Korea : $Rp\ 1\ \text{Billion} \times 30\% = Rp\ 300.000.000,-$.

Calculation of maximum constrain of foreign tax credit, except tax coming from United States (because has not agreement of P3B).

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 7 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed,	Calculates tax liability.	PPN and PPn BM	Background, Subject and tax object, Tollbooth Order, imposition bottom of Tax, Inauguration PKP Mechanism calculation.	100 Minutes.	1) UU No. 18 / 2000 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Entrepreneur hits tax PT. Tragedy Iraq is a supermarket and department store which during the tax second the year 2005 having transaction data as follows: Omzet sale of Rp 1 M, number of operating costs 50% from circulation of business, HPP BKP is 60% from sale value, delivery of BKP is 75% from overall of sale, other 25% is delivery JKP, delivery to employee freely Rp 100 million, delivery as present to consumer for the price of Rp 50 million, usage x'self by company Rp 150 million, retur sale of Rp 200 million, retur purchasing of Rp 50 million, BKP hit by PPn BM with rate 10% is 50% from total omzet sale, rate 50% a number of 25% and the rest is not object PPn BM. How much is value PPn BM to be paid by PT. Tragedy Iraq for a period of tax second the year 2005 ?

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 8 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is oweed.	Calculates tax liability.	PBB and BPHTB	Background, Subject and tax object, imposition bottom of Tax, Mechanism of tax calculation.	100 Minutes.	1) Law No. 12 the year 1994 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax .	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. At 14 February 2004 Mr. Subekti sells a lawn land to PT. P with a width of 1000 m² with selling price for the price of Rp 100.000.000,-.Notaris yg will sign conveyancing act to the soil;land;ground applies to both parties (seller and buyer) for soon pays tax oweed and delivers its(the tax voucher to notary as covenant preemptive land right this data,

(a) Explains tax type yg is worn by thd above transaction and how many level !

(b) Tax imporser system applied illustratively ?

2. PT. Sulfur has plant in Jl. M No. 14 Semarang: Soil;land;ground wide 1500 m², value sells land around Rp 100000,- per m² (the year 2005), the price of buying former (the year 2000) per m² Rp 50000,-, Building wide 1005 m², looked into from the construction is valuable Rp 150000,- per m². Areal plant rented from Mr. H. Company holds Hak Guna Bangunan (HGB), what applied during 10 years. Who is land tax subject and building to plant PT. The sulfur and how many level of tax to be paid?

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 9 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	SKFLN (Overseas Fiscal Letter) and Bea Meterai	Purpose, Classification, Sanction, and When deadline.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. When FLN is collected?
2. Is implication of fiscal collector to collector PPh?
3. Why there is collection of stamp duties toll? Explains the object!

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 10 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	Tax accounting	Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.	100 Minutes.	1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. X is a car tire manufacturer, motor tire, and bicycle tire, which during tax ke-5 the year 2004 doing transaction as follows:

- buys natural rubber raw material from farmer for the price of Rp 500 million,
- buys plant imitation of rubber raw material PVC for the price of Rp 750 million,
- imports dilution of chemistry mixing rubber from Japan for the price of Rp 500 million,
- buys computer 3 unit for the price @ Rpp 10 million,
- buys equipments of plant worker helmet for the price of Rp 100 million,
- sells car tire to dealer Rp 1 billion,
- sells motor tire to spare part shop Rp 500 million,
- PPN unable to pay for a period of before all Rp 5 million,

- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, retur sale of car tire Rp 50 million,
- retur purchasing of natural rubber from farmer Rp 5 million,
- purchasing rebate of artificial rubber of Rp 10 million,
- natural rubber bonus from farmer Rp 10 million.

Based on above data, bookkeeping journal create of PPN and calculate PPN liability !

2) Compiles commercial reduction conversion table to fiscal based on data following:

Company plant asset data on 31 Decembers 2004 :

Description; Acquisition price (Rp); Accumulated depreciation (Rp); Book value (Rp);

Non building :

Group of 1 325.166.190,- 162.583.095,- 162.583.095,-

Group of 2 706.304.000,- 353.152.000,- 353.152.000,-

Group of 3 1.323.114.000,- 882.076.000,- 441.038.000,-

Group of 4 457.629.630,- 305.086.420,- 152.543.210,-

Building :

Permanent 1.500.000.000,- 1.000.000.000,- 500.000.000,-

Tidak permanent - - -

In the early of the year 2005 PT. D buys a pice of land with a width of 1500 m2 in town S, laid at border on plant now, and signed in front of notary D, SH with charter no. 999. Then above land by extension of plant building and office with a width of 300 m2 with expense of Rp 117.460.000,- and permanent semi building with a width of 700 m2 , for the price of Rp 82.580.000,- and applied to starts August 2005.

To complement plant facility, in the early of January 2005 bought by machine along with its supply, office furniture and fixtures and plant, and computer, with data according to categorisation of tax is

Descriptio; Economic Benefit (Year); Price (Rp)

Photocopier, calculator; 4 38.425.000,-

Mebel and equipment of wood; 4 120.000.000,-

Sepeda motor; 4 10.000.000,-

AC and fan; 8 6.150.000,-

Komputer, printer and scanner; 8 28.250.000,-

Mesin packaging; 16 62.500.000,-

Mesin bleaching, dyeing, printing and finishing; 16 1.323.437.500,-

Altogether is dwindled since year disbursement (2005), except machine bleaching, dyeing, printing and finishing, what dwindled starts the asset is operated (the year 2003), in the affirmative from Ditjen tax.

During the year 2005 has been sold old machines with selling price Rp 33.362.500,- (book salvage value Rp 30.000.000,- acquisition price Rp 60.000.000,-) while company bus (cluster 2) book salvage value Rp 55.775.000,- acquisition price Rp 111.550.000,- has experienced accident and gets insurance Rp 48.275.000,-.

Reduction of the fiscal done in the same parts big during the benefit (straight-line method), while commercial reduction done in part of part to decline during the benefit (doubled declining balance method). Commercial reduction one year amounts to Rp 328.603.297,-. As also to at commercial reduction, allocation of reduction of fiscal is done in the same way, that is 65% to aharga production fundamental, 25% to sales charge and the rest to general and administrative expense.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 11 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding the application of rule of tax and accounting in calculation tax liability.	Doing reporting of tax in tax return (SPT).	PPh section 25 and section 29.	Calculation of installment payment of tax.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) Known: PPh oweed based on SPT PPh the year 2005 Rp 50.000.000,-P Cross cut of employer (PPh section 21) Rp 15.000.000,-.

P Ph collected by other party (PPh section 22) Rp 10.000.000,-.

P Ph which cross cut of oelh other party (PPh pasall 23) Rp 2.500.000,-.

overseas PPh Credit Insuranceansi (PPh section 24) Rp 7.500.000,-.

If PPh as referred to in above example with reference to production received and obtained for part of year tax covering a period of 6 month of in the year 2005, hence how much is level of monthly installment to be paid x'self each month in the year 2006? When arising SKPLB or SKPBB?

2) PT. Inscribed nitrogen as wp at KPP Magelang on 1 February 2005. Circulation of gross according to bookkeeping month of February is Rp 75.000.000,- and production of countable net based on bookkeeping of is Rp 7.500.000,-. Installment payment calculate of Tax section 25 for the year 2005!

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 12 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand method calculation tax liability.	Doing reporting of tax in tax return (SPT).	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPn BM.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 13 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand method calculation tax liability.	Does reporting of tax in tax return (SPT).	Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental section 21 and section 26.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 14 th .
Duration	: 100 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding method calculation tax is owed.	Reporting of tax in tax return (SPT).	Practice Of Admission filling of SPT PPh individual and corporate.	Practice Of Admission filling of SPT PPh Orang Pribadi and Badan.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of Admission filling of SPT PPh individual and corporate.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.

Setting of Course Unit's Sessions

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 14 .
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imposer system consequence to taxpayer.	co-signature obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, Inauguration of taxpayer and entrepreneur hits tax, Objection and compares, inspection of Tax, rights and obligations wp, Bookkeeping and sanction of taxation.	100 Minutes.	1) Law No. 16 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2005. School activity

Learning Activities

Phase	Lecturer Activity	Students'Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following, whose reply is tax subject, taxpayer, is the tax object, DPP, how much is tax rate, is tax importer system and how much is the P Ph value, based on rule section 21, 22, 23 and 26 UU P Ph No. 28 / 2007 ! Closed Books !

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent: salary one month Rp 3 million, Jamsostek is paid Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (area tax) Rp 5 million.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to administration burden of taxpayer.	co-signature obligation cash procedure of tax.	General PPh.	- State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object , PTKP,MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following explains tax subject, taxpayer, and the tax object !

PT. Houri during the year 2001 obtaining production from effort for Rp 1 M, deviden Rp 50 million, deposit interest Rp 100 million, obligation interest Rp 75 million, gratification of cash from fanfare BCA Rp 100 million, present a car toyota new deer from toss Bank, what given in the form of cash Rp 150 million, production from operation effort for in Singapore Rp 200 million, (there is tax treaty between Indonesias - Singapore since 1990,

P Ph in Singapore 25%). Costs happened : transportation Rp 100 million, salary and honourable of employee Rp 200 million, (between it is A (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, bigamous of dentist (production joined forces with husband, one month Rp 1 million), bears 4 and B (Kabag.Accountancy : salary one month Rp 3 million, jamsostek is paid x'self Rp 125 thousand, subsidy BBM person car Rp 100 thousand one month, bigamous without child), orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, P Pn BM 75%, PPN 10%), decoration supply of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Australian (lives in Indonesia during 10 days with payment Rp 50 million), administrasi and public Rp 150 million, depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption of everyday office of Rp 50 million, director tour of duty to Indonesia part of east Rp 25 million, retribution Rp 5 million, land tax and building Rp 1 million, development tax I (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporsers system consequence to administration burden of taxpayer.	Calculates tax is owed.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure. - State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Section 21 and Section 26 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 chlid. If the wife obtaining production out of one employers have been cut P Ph section 21 and the work not related to effort for husband or member of other family, hence level of PTKP given to wp Jayabaya is equal (Elaborates the components) !

While for the wife, at the time of cutting of P Ph section 21 by the employer is given by PTKP Rp.....Because

If production of wife must be joined forces with production of husband, hence level of PTKP hat given to wp Jayabaya is equal

2) WP SURTIKANTI on 1 January 2002 having status wife from Mr. Aminoto which just a few minutes in PHK in the year 2001, though there are 3 child. Surtikanti works in a bank with production one month Rp 1.500.000,- part time payment Rp 500000,-, THH RP 75000,- and clothes subsidy Rp 75.00,- Jamsostek is paid. So, without suspected date of 5 August 2002 they set mind on divorced (though that moment of middle Bu Surtikanti of pregnancy 6 month, and according to result of USG, the baby estimated to be twin), third the child will follow the mother. Based on this data, tries you to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 22 General PPh.	Treasurer, and Importer.	100 Minutes.	1) Section 22 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of tax with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M

(between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent : salary one month Rp 3 million, Jamsostek is paid x'self Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (local tax) Rp 5 million. Relates To P Ph section 22, explains

- a. object,
- b. subject,
- c. mandatory,
- d. imposition base of tax,
- e. rate, and
- f. tax importer system.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understanding the application of rule of tax and accountancy in calculation tax is owed, understanding tax imposer system consequence to administration burden of taxpayer.	Calculates tax liability.	PPH section 23 and section 4 article 2.	- Collector, Cutter, and Collector base.	100 Minutes.	1) Section 23 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Bank P is having address in Jl. Pattimura No. 40 Semarang, has NPWP 01.633.445.1.541.001 doing withholding to production given to other party. Cutting of PPH section 4 (2) what done during August 2004 is

(1) Payment of deposit interest to client A, having address in Jl. Pahlawan, Gang Pejuang I No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.

- (2) Giving of car toss present for the price of Rp 200.000.000,- to B, having address in Jl. Tumapel No. 222 Semarang.
- (3) Payment of reward to execution of construction service for the price of Rp 250.000.000,- to PT. C, what has NPWP: 01.115.226.3.541.010, and having address in Jl. Bathik Madrim No7 Semarang.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature the application of rule of tax and accountancy in calculation tax is oweed,	Calculates tax liability.	P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	100 Minutes.	1) Section 24 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students'Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. UC has 10 office of branches in Indonesia and one of in Penang, Malaysia. During the year 2002, obtained production from within country equal to Rp 5 Billion and from outside country Rp 1 Billion. If there is agreement of P3B between Indonesias with Malaysia, hence to production obtained in Malaysia will not be hit P Ph again in Indonesia, and pemajakan in Malaysia will be confessed as factor component tax credit, in calculation SPT PPh Badan PT. UC for year tax 2002. Tax rate in Malaysia 25%.

Tax to production in Malaysia : Rp 1 Billion x 25% = Rp 250.000.000,-.

Production component of gross coming from production in Malaysia is Rp 1 Billion.

2) PT. CU has its office central in Indonesia, and has 5 offices of branch beyond the sea, that is Kuala Lumpur, Manila, New York, Tokyo and Seoul. During the year 2002, the company obtains production equal to Rp 10 Billion, of which Indonesia Rp 2 Billion, Mud Confluence Rp 1 Billion, Manila Rp 2 Billion, New York Rp 3 Billion, Tokyo Rp 1 Billion and Seoul Rp 1 Billion. Indonesia has signed an agreement of P3B with Malaysia, Filipina, Japan and Seoul, but with the United States it does not exist. So P Ph owes in each state as follows: Indonesia : (Rp 50 million x 10 %) + (Rp 50 million x 15%) + (Rp 900 million x 30%) = Rp 282.500.000,-.

Malaysia : Rp 1 Billion x 25% = Rp 250.000.000,-.

Philippine : Rp 2 Billion x 30% = Rp 600.000.000,-.

United States : Rp 3 Billion x 35% = Rp 1.050.000.000,-.

Japan : Rp 1 Billion x 40% = Rp 400.000.000,-.

South Korea : Rp 1 Billion x 30% = Rp 300.000.000,-.

Calculation of maximum constrain of foreign tax credit, except tax coming from United States (because has not agreement of P3B).

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed,	Calculates tax liability.	PPN and PPn BM	Background, Subject and tax object, Tollbooth Order, imposition bottom of Tax, Inauguration PKP Mechanism calculation tax.	100 Minutes.	1) UU No. 18 / 2000 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Entrepreneur hits tax PT. Tragedy Iraq is a supermarket and department store which during the tax second the year 2005 having transaction data as follows: Omzet sale of Rp 1 M, number of operating costs 50% from circulation of business, HPP BKP is 60% from sale value, delivery of BKP is 75% from overall of sale, other 25% is delivery JKP, delivery to employee freely Rp 100 million, delivery as present to consumer for the price of Rp 50 million, usage x'self by company Rp 150 million, retur sale of Rp 200 million,

return purchasing of Rp 50 million, BKP hit by PPn BM with rate 10% is 50% from total omzet sale, rate 50% a number of 25% and the rest is not object PPn BM. How much is value PPn BM to be paid by PT. Tragedy Iraq for a period of tax second the year 2005 ?

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed.	Calculates tax liability.	PBB and BPHTB	Background, Subject and tax object, imposition bottom of Tax, Mechanism of tax calculation.	100 Minutes.	1) Law No. 12 the year 1994 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. At 14 February 2004 Mr. Subekti sells a lawn land to PT. P with a width of 1000 m² with selling price for the price of Rp 100.000.000,-. Notaris yg will sign conveyancing act to the soil;land;ground applies to both parties (seller and buyer) for soon pays tax owed and delivers its(the tax voucher to notary as covenant preemptive land right this data,

- (a) Explains tax type yg is worn by thd above transaction and how many level !
- (b) Tax imporser system applied illustratively ?

2. PT. Sulfur has plant in Jl. M No. 14 Semarang: Soil;land;ground wide 1500 m², value sells land around Rp 100000,- per m² (the year 2005), the price of buying former (the year 2000) per m² Rp 50000,-, Building wide 1005 m², looked into from the construction is valuable Rp 150000,- per m². Areal plant rented from Mr. H. Company holds Hak Guna Bangunan (HGB), what applied during 10 years. Who is land tax subject and building to plant PT. The sulfur and how many level of tax to be paid?

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	SKFLN (Overseas Fiscal Letter) and Bea Meterai	Purpose, Classification, Sanction, and When deadline.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. When FLN is collected?
2. Is implication of fiscal collector to collector PPh?
3. Why there is collection of stamp duties toll? Explains the object!

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	Tax accounting	Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.	100 Minutes.	1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. X is a car tire manufacturer, motor tire, and bicycle tire, which during tax ke-5 the year 2004 doing transaction as follows:

- buys natural rubber raw material from farmer for the price of Rp 500 million,
- buys plant imitation of rubber raw material PVC for the price of Rp 750 million,
- imports dilution of chemistry mixing rubber from Japan for the price of Rp 500 million,

- buys computer 3 unit for the price @ Rpp 10 million,
- buys equipments of plant worker helmet for the price of Rp 100 million,
- sells car tire to dealer Rp 1 billion,
- sells motor tire to spare part shop Rp 500 million,
- PPN unable to pay for a period of before all Rp 5 million,
- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, retur sale of car tire Rp 50 million,
- retur purchasing of natural rubber from farmer Rp 5 million,
- purchasing rebate of artificial rubber of Rp 10 million,
- natural rubber bonus from farmer Rp 10 million.

Based on above data, bookkeeping journal create of PPN and calculate PPN liability !

2) Compiles commercial reduction conversion table to fiscal based on data following:

Company plant asset data on 31 Decembers 2004 :

Description; Acquisition price (Rp); Accumulated depreciation (Rp); Book value (Rp);

Non building :

Group of 1 325.166.190,- 162.583.095,- 162.583.095,-

Group of 2 706.304.000,- 353.152.000,- 353.152.000,-

Group of 3 1.323.114.000,- 882.076.000,- 441.038.000,-

Group of 4 457.629.630,- 305.086.420,- 152.543.210,-

Building :

Permanent 1.500.000.000,- 1.000.000.000,- 500.000.000,-

Tidak permanent - - -

In the early of the year 2005 PT. D buys a pice of land with a width of 1500 m2 in town S, laid at border on plant now, and signed in front of notary D, SH with charter no. 999. Then above land by extension of plant building and office with a width of 300 m2 with expense of Rp 117.460.000,- and permanent semi building with a width of 700 m2 , for the price of Rp 82.580.000,- and applied to starts August 2005.

To complement plant facility, in the early of January 2005 bought by machine along with its supply, office furniture and fixtures and plant, and computer, with data according to categorisation of tax is

Descriptio; Economic Benefit (Year); Price (Rp)

Photocopier, calculator; 4 38.425.000,-

Mebel and equipment of wood; 4 120.000.000,-

Sepeda motor; 4 10.000.000,-

AC and fan; 8 6.150.000,-

Komputer, printer and scanner; 8 28.250.000,-

Mesin packaging; 16 62.500.000,-

Mesin bleaching, dyeing, printing and finishing; 16 1.323.437.500,-

Altogether is dwindled since year disbursement (2005), except machine bleaching, dyeing, printing and finishing, what dwindled starts the asset is operated (the year 2003), in the affirmative from Ditjen tax.

During the year 2005 has been sold old machines with selling price Rp 33.362.500,- (book salvage value Rp 30.000.000,- acquisition price Rp 60.000.000,-) while company bus (cluster 2) book salvage value Rp 55.775.000,- acquisition price Rp 111.550.000,- has experienced accident and gets insuramnce Rp 48.275.000,-.

Reduction of the fiscal done in the same parts big during the benefit (straight-line method), while commercial reduction done in part of part to decline during the benefit (doubled declining balance method). Commercial reduction one year amounts to Rp 328.603.297,-. As also to at commercial reduction, allocation of reduction of fiscal is done in the same way, that is 65% to aharga production fundamental, 25% to sales charge and the rest to general and administrative expense.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding the application of rule of tax and accounting in calculation tax liability.	Doing reporting of tax in tax return (SPT).	PPH section 25 and section 29.	Calculation of installment payment of tax.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) Known: PPh owed based on SPT PPh the year 2005 Rp 50.000.000,-P Cross cut of employer (PPh section 21) Rp 15.000.000,-.

P Ph collected by other party (PPh section 22) Rp 10.000.000,-.

P Ph which cross cut of oelh other party (PPh pasall 23) Rp 2.500.000,-.

overseas PPh Credit Insuranceansi (PPh section 24) Rp 7.500.000,-.

If PPh as referred to in above example with reference to production received and obtained for part of year tax covering a period of 6 month of in the year 2005, hence how much is

level of monthly installment to be paid x'self each month in the year 2006? When arising SKPLB or SKPBB?

- 2) PT. Inscribed nitrogen as wp at KPP Magelang on 1 February 2005. Circulation of gross according to bookkeeping month of February is Rp 75.000.000,- and production of countable net based on bookkeeping of is Rp 7.500.000,-. Installment payment calculate of Tax section 25 for the year 2005!

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand method calculation tax liability.	Doing reporting of tax in tax return (SPT).	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPn BM.

Code of Lecture	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand method calculation tax liability.	Does reporting of tax in tax return (SPT).	Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental section 21 and section 26.

Code of Lecture	: EA 498.
Lecture	: Taxation II.
Credit Hours	: 4.
Prerequisite	: Taxation I.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding method calculation tax is oweed.	Reporting of tax in tax return (SPT).	Practice Of Admission filling of SPT PPh individual and corporate.	Practice Of Admission filling of SPT PPh Orang Pribadi and Badan.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of Admission filling of SPT PPh individual and corporate.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.

**SET OF COURSE
COURSE GROUP:
PUBLIC SECTOR**

- 1. PUBLIC SECTOR ACCOUNTING**
- 2. ADVANCED PUBLIC SECTOR
ACCOUNTING**

SET OF COURSE

PUBLIC SECTOR ACCOUNTING

SET OF COURSE

Course Title : Public Sector Accounting
Course Code / Credit : EA 376
Duration :
Numbers of Meeting : 1

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- Differ the characteristics between public sector and Business Company.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the characteristics of Non-profit Organization and Governmental, and the important of these entity in economic.
- ✓ Describe the differences and similarities between 'profit seeking' and Non-profit Organization and Governmental.
- ✓ Describe the objective of Non-profit Organization and Governmental financial reporting.
- ✓ Describe the differences of key characteristic of Non-profit Organization and Governmental Accounting and also the financial reporting, included The Standard of Allowance and Budgeting Fund Accounting.
- ✓ Compare the objectives of financial reporting for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization.
- ✓ Identify the board that has an authority and responsible to the rules of accounting reporting standard for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization.

B. MAIN TOPIC

The Characteristics of Non-profit Organization and Governmental

C. SUB TOPIC

- ✓ The Characteristics of Non-profit Organization and Governmental, and the important of these entity in economic.
- ✓ The differences and similarities between 'profit seeking' and Non-profit Organization and Governmental.
- ✓ The objective of Non-profit Organization and Governmental financial reporting.

- ✓ The differences of key characteristics of Non-profit Organization and Governmental Accounting and also the financial reporting, included The Standard of Allowance and Budgeting Fund Accounting.
- ✓ The objectives of financial reporting for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization.
- ✓ Identify the board that has an authority and responsible to the rules of accounting reporting standard for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization.

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe the characteristics of Non-profit Organization and Governmental 2. Describe the benefits of studying the characteristics of Non-profit Organization and Governmental 3. Describe the competence of GO and SO 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	<p>Describe:</p> <ul style="list-style-type: none"> ✓ The differences and similarities between 'profit seeking' and Non-profit Organization and Governmental ✓ The objective of Non-profit 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	<ul style="list-style-type: none"> • Viewer • Laptop

	<p>Organization and Governmental financial reporting</p> <ul style="list-style-type: none"> √ The differences of key characteristics of Non-profit Organization and Governmental Accounting and also the financial reporting, included The Standard of Allowance and Budgeting Fund Accounting √ The objectives of financial reporting for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization √ Identify the board that have an authority and responsible to the rules of accounting reporting standard for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization 		
SUMMARY	1. Summarize	Pay Attention	• Viewer

	material that has been given. 2. Give question 3. Give general image about the next material.	variety with question and answer session	• Laptop
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

1. Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.
2. Undang – Undang No.17 Tahun 2003 tentang Keuangan Negara.
3. Undang – Undang No.1 Tahun 2004 tentang Perbendaharaan Negara.
4. Wilson, Earl R. and Susan C. Kattelus. 2002. *Accounting for Governmental and Nonprofit Entities*, 13 edition. McGraw-Hill Companies Inc. New York.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 2

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- Journalize the budget with Budgeting Accounting basis.
- Analyze the public sector financial statement

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- √ Describe the role of budgeting in financial planning and managing / governmental controlling
- √ Describe the budgeting system of Indonesian Government.

B. MAIN TOPIC

Budgeting System

C. SUB TOPIC

- √ Budgeting Approach
- √ Budgeting system of Indonesian Government

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	Describe the competence of GO and SO	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	Describe: √ The definition and Budgeting system of Indonesian Government √ The benefits of studying Budgeting system of Indonesian Government	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. 	<ul style="list-style-type: none"> • Viewer • Laptop
SUMMARY	1. Summarize material that	Pay Attention variety with	<ul style="list-style-type: none"> • Viewer • Laptop

	has been given. 2. Give question 3. Give general image about the next material.	question and answer session	
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

1. Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.
2. Undang – Undang No.17 Tahun 2003 tentang Keuangan Negara.
3. Undang – Undang No.1 Tahun 2004 tentang Perbendaharaan Negara.
4. Wilson, Earl R. and Susan C. Kattelus. 2002. *Accounting for Governmental and Nonprofit Entities*, 13 edition. McGraw-Hill Companies Inc. New York.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 3

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- ii. Journalize the budget with Budgeting Accounting basis.
- iii. Arrange the financial statement based on Accounting Fund.

▪ SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the role of budgeting in financial planning and managing / governmental controlling
- ✓ Describe the budgeting concepts.
- ✓ Describe the basic procedure in preparing and arranging a budgeting.

B. MAIN TOPIC

Budgeting Accounting (Theory)

C. SUB TOPIC

- The role of budgeting in financial planning and managing / governmental controlling
- The Budgeting concepts
- The basic procedure in preparing and arranging a budgeting

D. TEACHING ACTIVITIES:

Phase	Teaching Activity	Student Activity	Media
Introduction	Describe the competence of GO and SO	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	Describe: <ul style="list-style-type: none"> ▪ The role of budgeting in financial planning and managing / governmental controlling 	A. Pay Attention variety with question and answer session.	Viewer Laptop

	<ul style="list-style-type: none"> ▪ The budgeting concepts ▪ The basic procedure in preparing and arranging a budgeting 		
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 4

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- Journalize the budget with Budgeting Accounting basis.
- Arrange the financial statement based on Accounting Fund.

▪ SPECIFIC OBJECTIVE

After following this course, students will able to:

- Describe the budgeting practice.
- Describe the basic of reporting practice and budgeting accounting.
- Practice the budgeting accounting in Government Financial Statement.

B. MAIN TOPIC

Budgeting Accounting (Case Exercise)

C. SUB TOPIC

2. The budgeting practice
3. The basic of reporting practice and budgeting accounting
4. The practicing of budgeting accounting in Government Financial Statement

a. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	Describe the competence of GO and SO	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	Describe: <ol style="list-style-type: none"> 1. The budgeting practice 2. The basic of reporting practice and budgeting accounting 3. Give questions 	Pay Attention variety with question and answer session.	

	and case exercise		
SUMMARY	4. Summarize material that has been given. 5. Give question 6. Give general image about the next material.	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

b. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

c. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
Course Code / Credit : EA 376
Duration :
Numbers of Meeting : 5

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- Journalize the budget with Budgeting Accounting basis.
- Arrange the financial statement based on Accounting Fund.

▪ SPECIFIC OBJECTIVE

After following this course, students will able to:

- Decide when government revenue accounts have to be recognized and reported.
- Identify four categories of changing transaction until can be recognized and reported as a assets.
- Describe accounting for retribution, tax, and other revenue.
- Describe accounts for revenue budgeting revision.
- Describe accounts and financial statement on revenue accounting principles.

B. MAIN TOPIC

Revenue Fund Accounting

C. SUB TOPIC

- ✓ Kinds of Government Revenue
- ✓ Identify four categories of changing transaction until can be recognized and reported as a assets
- ✓ Accounting for retribution, tax, and other revenue
- ✓ Accounts for revenue budgeting revision
- ✓ Accounts and financial statement on revenue accounting principles

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe Revenue Accounting 2. Describe the benefits of studying	<ul style="list-style-type: none">• Pay Attention• Ask Question	<ul style="list-style-type: none">• Viewer• Laptop

	Revenue Accounting 3. Describe the competence of GO and SO		
CONTENT	<ol style="list-style-type: none"> 1. Decide when government revenue accounts have to be recognized and reported. 2. Identify four categories of changing transaction until can be recognized and reported as a assets. 3. Describe accounting for retribution, tax, and other revenue 4. Describe accounts for revenue budgeting revision 5. Describe accounts and financial statement on revenue accounting principles 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
Course Code / Credit : EA 376
Duration :
Numbers of Meeting : 6

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- ✓ Journalize the budget with Budgeting Accounting basis.
- ✓ Arrange the financial statement based on Accounting Fund.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe expenditure that happens in reporting and governmental fund accounting
- ✓ Describe the expenditure of governmental fund accounting
- ✓ Describe the financing in governmental fund accounting
- ✓ Describe the inventories and raw material of governmental fund accounting, based on purchasing method and raw material method
- ✓ Describe kinds of expenditure structure that is used in reporting and governmental fund accounting
- ✓ Describe the use of allocation procedure and plafond that is used by the government, and how to allocate and dividing in financing organization unit
- ✓ Describe the accounting and reporting for claims and separating financing accounts from the budget.

B. MAIN TOPIC

Fund Accounting – Financing

C. SUB TOPIC

- ✓ The expenditure that happens in reporting and governmental fund accounting
- ✓ The expenditure of governmental fund accounting
- ✓ The financing in governmental fund accounting
- ✓ The inventories and raw material of governmental fund accounting, based on purchasing method and raw material method

- ✓ Kinds of expenditure structure that is used in reporting and governmental fund accounting
- ✓ The use of allocation procedure and plafond that is used by the government, and how to allocate and dividing in financing organization unit
- ✓ The accounting and reporting for claims and separating financing accounts from the budget.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe Fund Accounting – Financing 2. Describe the benefits of studying Fund Accounting – Financing 3. Describe the competence of GO and SO 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	<ol style="list-style-type: none"> 1. Describe expenditure that happens in reporting and governmental fund accounting 2. Describe the expenditure of governmental fund accounting 3. Describe the financing in governmental fund accounting 4. Describe the inventories and raw material of governmental fund accounting, based on 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop

	<p>purchasing method and raw material method</p> <p>5. Describe kinds of expenditure structure that is used in reporting and governmental accounting fund</p> <p>6. Describe the use of allocation procedure and plafond that is used by the government, and how to allocate and dividing in financing organization unit</p> <p>7. Describe the accounting and reporting for claims and separating financing accounts from the budget</p>		
SUMMARY	<p>1. Summarize material that have been given</p> <p>2. Give question</p> <p>3. Give general image about the next material.</p>	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 7

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- ✓ Journalize the budget with Budgeting Accounting basis.
- ✓ Arrange the financial statement based on Accounting Fund.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the basic objective of Fund Accounting – Capital Expenditure
- ✓ Decide the expenditure that must be expensed into Fund Accounting – Capital Expenditure
- ✓ Describe the financing source for capital project and decide amount of fund that is needed by capital project.

B. MAIN TOPIC

Fund Accounting – Capital Expenditure

C. SUB TOPIC

- ✓ The basic objective of Fund Accounting – Capital Expenditure
- ✓ The expenditure that must be expensed into Fund Accounting – Capital Expenditure
- ✓ The financing source for capital project and decide amount of fund that is needed by capital project.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe Fund Accounting – Expenditure 2. Describe the benefits of studying Fund Accounting – Expenditure 3. Describe the competence of	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop

	GO and SO		
CONTENT	<ul style="list-style-type: none"> ✓ Describe the basic objective of Fund Accounting – Capital Expenditure ✓ Decide the expenditure that must be expensed into Fund Accounting – Capital Expenditure ✓ Describe the financing source for capital project and decide amount of fund that is needed by capital project 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session .	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 8

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- ✓ Journalize the budget with Budgeting Accounting basis.
- ✓ Arrange the financial statement based on Accounting Fund.
- ✓ Analyze the public sector financial statement.
- ✓ Differ between public sector audit and business company audit

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Review Fund Accounting
- ✓ Give written / oral question

B. MAIN TOPIC

Fund Accounting – Review

C. SUB TOPIC

Review Fund Accounting

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	Describe the competence of GO and SO	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	<ul style="list-style-type: none"> ✓ Review Fund Accounting ✓ Give written / oral question 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
Course Code / Credit : EA 376
Duration :
Numbers of Meeting : 9

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- ✓ Journalize the budget with Budgeting Accounting basis.
- ✓ Arrange the financial statement based on Accounting Fund.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the way to solve accounting problems that have not been ruled in the standard (Conceptual Framework has a function as a reference)
- ✓ Explain information that is appeared in the financial statement, that is suitable with Governmental Accounting Standard

B. MAIN TOPIC

Financial Statement

C. SUB TOPIC

- ✓ The way to solve accounting problems that have not been ruled in the standard (Conceptual Framework has a function as a reference)
- ✓ Explain information that is appeared in the financial statement, that is suitable with Governmental Accounting Standard

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none">1. Describe the objective and benefit of Financial Statement2. Describe the benefits of studying Financial	<ul style="list-style-type: none">• Pay Attention• Ask Question	<ul style="list-style-type: none">• Viewer• Laptop

	Statement 3. Describe the competence of GO and SO		
CONTENT	<ul style="list-style-type: none"> ✓ Describe the way to solve accounting problems that have not been ruled in the standard (Conceptual Framework has a function as a reference) ✓ Explain information that is appeared in the financial statement, that is suitable with Governmental Accounting Standard 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

- Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

PP 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 10

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to :

- ✓ Journalize the budget with Budgeting Accounting basis.
- ✓ Arrange the financial statement based on Accounting Fund.
- ✓ Analyze the public sector financial statement

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the important of governmental financial performance's evaluation
- ✓ Describe the financial performance and no financial, and also describe financial performance concept, for example: financial position, financial condition, and economic condition
- ✓ Describe among environmental factor, organizational factor, and financial factor in deciding government financial condition
- ✓ Analyze the financial performance that is implemented by the government

B. MAIN TOPIC

Financial Statement Analysis

C. SUB TOPIC

- ✓ Governmental financial performance's evaluation
- ✓ The financial performance and no financial, and also describe financial performance concept, for example: financial position, financial condition, and economic condition
- ✓ Describe among environmental factor, organizational factor, and financial factor in deciding government financial condition
- ✓ Analyze the financial performance that is implemented by the government

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe	• Pay Attention	• Viewer

	<p>Financial Statement Analysis</p> <p>2. Describe the benefits of Financial Statement Analysis</p> <p>3. Describe the competence of GO and SO</p>	<ul style="list-style-type: none"> • Ask Question 	<ul style="list-style-type: none"> • Laptop
CONTENT	<ul style="list-style-type: none"> ✓ Describe the important of governmental financial performance's evaluation ✓ Describe the financial performance and no financial, and also describe financial performance concepts, for example : financial position, financial condition, and economic condition ✓ Describe among environmental factor, organizational factor, and financial factor in deciding government financial condition ✓ Analyze the financial performance 	<p>Pay attention variety with question and answer session.</p>	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop

	that is implemented by the government		
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Wilson, Earl R. and Susan C. Kattelus, 2002, Accounting for Governmental and Nonprofit Entities, 13th edition, McGraw-Hill Companies Inc, New York.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 11

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can capable to:

2. Journalize the budget with Budgeting Accounting basis.
3. Arrange the financial statement based on Accounting Fund.
4. Analyze the public sector financial statement

5. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the university accounting aspect that is very unique.
- ✓ Prepare the journal in the state university financial reporting system.
- ✓ Prepare the state university financial statement.
- ✓ Prepare the private university financial statement that is not oriented to profit.

B. MAIN TOPIC

Fund Accounting – University

C. SUB TOPIC

- ✓ The university accounting aspect that is very unique
- ✓ The journal in the state university financial reporting system
- ✓ The state university financial statement
- ✓ The private university financial statement that is not oriented to profit

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe Fund Accounting – University 2. Describe the benefits of studying Fund Accounting – University 3. Describe the competence of 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop

	GO and SO		
CONTENT	<ul style="list-style-type: none"> ✓ Describe The university accounting aspect that is very unique ✓ Prepare The journal in the state university financial reporting system ✓ Prepare The state university financial statement ✓ Prepare The private university financial statement that is not oriented to profit 	Pay attention variety with question and answer session.	<ul style="list-style-type: none"> ▪ Viewer ▪ Laptop
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given 2. Give question 6. Give general image about the next material. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewe r • Lapto p

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
 Course Code / Credit : EA 376
 Duration :
 Numbers of Meeting : 12

G. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to :

- Journalize the budget with Budgeting Accounting basis.
- Arrange the financial statement based on Accounting Fund.
- Analyze public sector financial statement.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- ✓ Describe the unique hospital's income source, such as income from patient service.
- ✓ Prepare journal for transaction in hospital.
- ✓ Identifying and reporting asset.
- ✓ Prepare Hospital's Government Financial Statement.
- ✓ Describe the main difference between reporting and accounting for hospital's government and non-profit private hospital.
- ✓ Prepare financial statement for non-profit private hospital.

H. MAIN TOPIC

Hospital-Fund Accounting

I. SUB TOPIC

- ✓ Unique hospital's income source, such as income from patient service.
- ✓ Journal for transaction in hospital.
- ✓ Identifying and reporting asset.
- ✓ Hospital's Government Financial Statement.
- ✓ Main difference between reporting and accounting for hospital's government and non-profit private hospital.
- ✓ Financial statement for non-profit private hospital.

J. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe about	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop

	<p>Hospital-Fund Accounting</p> <p>2. Describe the benefit of University-Fund Accounting.</p> <p>3. Describe the competence of GO and SO</p>		
CONTENT	<p>Describe:</p> <ul style="list-style-type: none"> √ Describe the unique hospital's income source, such as income from patient service. √ Prepare journal for transaction in hospital. √ Identifying and reporting asset. √ Prepare Hospital's Government Financial Statement. √ Describe the main difference between reporting and accounting for hospital's government and non-profit private hospital. √ Prepare financial statement for 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. 	<ul style="list-style-type: none"> • Viewer • Laptop

	non-profit private hospital.		
SUMMARY	4. Summarize material that has been given. 5. Give question 6. Give general image about the next material.	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

K. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

L. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title : Public Sector Accounting
Course Code / Credit : EA 376
Duration :
Numbers of Meeting : 13

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can capable to:

- Journalize the budget with Budgeting Accounting basis.
- Arrange the financial statement based on Accounting Fund.
- Analyze Public Sector Accounting.
- Differ audit at public sector public with audit at Business Company.

2. SPECIFIC OBJECTIVE

After following this course, students will able to:

- √ Describe: What is Audit?
 - a. Audit Classification.
 - b. Management Assertions.
 - c. External Auditor.
 - d. Audit Contract.
- √ Describe the Auditing Standard
 - a. AICPA Auditing Standards-GAAS
 - b. Government Summary (GAO) Auditing Standards-GAGAS
 - c. Brief of GAO Auditing Standards (GAGAS)
- √ Describe the Audit Procedure.

B. MAIN TOPIC

Public Sector Organization Audit

C. SUB TOPIC

- √ What is Audit?
 - a. Audit Classification.
 - b. Management Assertions.
 - c. External Auditor.
 - d. Audit Contract.
- √ Auditing Standard
 - a. AICPA Auditing Standards-GAAS
 - b. Government Summary (GAO) Auditing Standards-GAGAS
 - c. Brief of GAO Auditing Standards (GAGAS)
- √ Audit Procedure.

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe about Public Sector Organization Audit. 2. Describe the benefit of study about Public Sector Organization Audit. 3. Describe the competence of GO and SO 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	<ol style="list-style-type: none"> 1. Describe: What is Audit? <ol style="list-style-type: none"> a. Audit Classification. b. Management Assertions. c. External Auditor. d. Audit Contract. 2. Describe Accounting Standard <ol style="list-style-type: none"> a. AICPA Auditing Standards- GAAS b. Government Summary (GAO) Auditing Standards- GAGAS c. Brief of GAO Auditing Standards (GAGAS) 3. Describe Audit Procedure. 	Pay Attention variety with question and answer session.	
SUMMARY	<ol style="list-style-type: none"> 2. Summarize material that have been given. 	Pay Attention variety with question and answer session	<ul style="list-style-type: none"> • Viewer • Laptop

	3. Give question 4. Give general image about the next material.		
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4. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

5. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

Course Title :Public Sector Accounting
Course Code / Credit :EA 376
Duration :
Numbers of Meeting :14

A. OBJECTIVES

3. GENERAL OBJECTIVE

After following this course, students can capable to :

- Journalize the budget with Budgeting Accounting basis.
- Arrange the financial statement based on Accounting Fund.
- Analyze Public Sector Accounting.
- Differ audit at public sector public with audit at Business Company.

4. SPECIFIC OBJECTIVE

After following this course, students will able to:

- √ Describe Financial Statement Audit (Fiscal).
 - a. Auditing Standard
 - b. Audit Procedure
 - c. Audit Reporting
- √ Single Audit.
 - a. Grant-By-Grant Audit
 - b. Objective of Single Audit
 - c. Summary of Single Audit.
 - d. Auditee responsibilities
 - e. Auditor responsibility
 - f. Auditing Standard, guidance, and relation.
 - g. Auditor reported Single Audit

B. MAIN-TOPIC

Public Sector Organization Audit

C. SUB TOPIC

- √ Financial Statement Audit (Fiscal).
 - a. Auditing Standard
 - b. Audit Procedure
 - c. Audit Reporting
- √ Single Audit.
 - a. Grant-By-Grant Audit
 - b. Objective of Single Audit

- c. Summary of Single Audit.
- d. Auditee responsibilities
- e. Auditor responsibility
- f. Auditing Standard, guidance, and relation.
- g. Auditor reported Single Audit

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe about Public Sector Organization Audit. 2. Describe the benefit of study about Public Sector Organization Audit. 3. Describe the competence of GO and SO 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	<ul style="list-style-type: none"> • Viewer • Laptop
CONTENT	<ul style="list-style-type: none"> √ Describe Financial Statement Audit (Fiscal). a. Auditing Standard b. Audit Procedure c. Audit Reporting √ Single Audit a. Grant-By-Grant Audit b. Objective of Single Audit c. Summary of Single Audit d. Auditee Responsibilities. e. Auditor Responsibilities f. Auditing Standard, guidance and relation. g. Auditor reported Single Audit. 	Pay-Attention variety with question and answer session.	
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that 	Pay Attention variety with question and	<ul style="list-style-type: none"> • Viewe r

	has been given. 2. Give question 3. Give general image about the next material.	answer session	• p	Lapto
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6. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

7. REQUIRED REFERENCE

Freeman, Robert J and Craig D. Shoulder. 2003. *Governmental and Nonprofit Accounting: Theory and Practice*, 7th edition. Prentice Hall Upper Saddle River. New Jersey.

SET OF COURSE

**ADVANCE PUBLIC SECTOR
ACCOUNTING**

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the first meeting of this course, student is expected to has ability in:

- Explain the definition of Perbendaharaan Negara, Kas Negara, Rekening Kas Umum Negara, Kas Daerah, Rekening Kas Umum Daerah, Piutang Negara, Piutang Daerah, Utang Negara, Utang Daerah , Barang Milik Negara, Barang Milik Daerah, Pengguna Anggaran, Pengguna Barang, Bendahara, Bendahara Umum Negara, Bendahara Umum Daerah, Bendahara Penerimaan, Bendahara Pengeluaran, Menteri/Pimpinan Lembaga, Kementerian Negara/Lembaga, Pejabat Pengelola Keuangan Daerah, Kerugian Negara/Daerah, Badan Layanan Umum, dan Bank Sentral.
- Explain Pejabat Perbendaharaan Negara (Pengguna Anggaran, Bendahara Umum Negara/Daerah, Bendahara Penerimaan/Pengeluaran)
- Explain Pelaksanaan Pendapatan dan Belanja Negara/Daerah (Tahun Anggaran, Dokumen Pelaksana Anggaran, Pelaksana Anggaran Pendapatan, Pelaksana Anggaran Belanja)
- Explain Pengelolaan Uang, Pengelolaan Piutang dan Utang, Pengelolaan Investasi, Penelolan Barang Milik Negara/Daerah, Pengendalian Intern Pemerintah, Penyelesaian Kerugian Negara/Daerah, Pengelolaan Keuangan Badan Pelayanan Umum
- Explain the definition of Keuangan Negara, Pemerintah, DPR, DPRD, Perusahaan Negara, Perusahaan Daerah, Anggaran Pendapatan dan Belanja Negara, Anggaran Pendapatan dan Belanja Daerah, Penerimaan Negara, Pengeluaran Negara, Penerimaan Daerah, Pengeluaran Daerah, Pendapatan Negara, Belanja Negara, Pendapatan Daerah, Belanja Daerah, dan Pembiayaan.
- Explain Kekuasaan Atas Pengelolaan Keuangan Negara; Penyusunan dan Penetapan APBN; Penyusunan dan Penetapan APBD; Hubungan Keuangan Antara Pemerintahan Pusat dan Bank Sentral, Pemerintah Daerah serta Pemerintahan/Lembaga Asing; Hubungan Keuangan antara Pemerintahan dan Perusahaan Negara; Pelaksanaan APBN dan APBD, Ketentuan Pidana,

Sanksi Administratif dan Ganti Rugi; Ketentuan Peralihan; Ketentuan Penutup.

2. MAIN TOPIC

Main Topic : Peraturan Perundang-Undangan Basing Pengelolaan Keuangan

3. SUB TOPIC

- The definition Perbendaharaan Negara, Kas Negara, Rekening Kas Umum Negara, Kas Daerah, Rekening Kas Umum Daerah, Piutang Negara, Piutang Daerah, Utang Negara, Utang Daerah, Barang Milik Negara, Barang Milik Daerah, Pengguna Anggaran, Pengguna Barang, Bendahara, Bendahara Umum Negara, Bendahara Umum Daerah, Bendahara Penerimaan, Bendahara Pengeluaran, Menteri/Pimpinan Lembaga, Kementerian Negara/Lembaga, Pejabat Pengelola Keuangan Daerah, Kerugian Negara/Daerah, Badan Layanan Umum, dan Bank Sentral.
- Pejabat Perbendaharaan Negara (Pengguna Anggaran, Bendahara Umum Negara/Daerah, Bendahara Penerimaan/Pengeluaran)
- The implementation Pendapatan dan Belanja Negara/Daerah (Tahun Anggaran, Dokumen Pelaksana Anggaran, Pelaksana Anggaran Pendapatan, Pelaksana Anggaran Belanja)
- Pengelolaan Uang, Pengelolaan Piutang dan Utang, Pengelolaan Investasi, Pengelolaan Barang Milik Negara/Daerah, Pengendalian Intern Pemerintah, Penyelesaian Kerugian Negara/Daerah, Pengelolaan Keuangan Badan Pelayanan Umum
- The definition of Keuangan Negara, Pemerintah, DPR, DPRD, Perusahaan Negara, Perusahaan Daerah, Anggaran Pendapatan dan Belanja Negara, Anggaran Pendapatan dan Belanja Daerah, Penerimaan Negara, Pengeluaran Negara, Penerimaan Daerah, Pengeluaran Daerah, Pendapatan Negara, Belanja Negara, Pendapatan Daerah, Belanja Daerah, dan Pembiayaan.
- Kekuasaan Atas Pengelolaan Keuangan Negara; Penyusunan dan Penetapan APBN; Penyusunan dan Penetapan APBD; Hubungan Keuangan antara Pemerintah Pusat dan Bank Sentral, Pemerintah Daerah serta Pemerintahan/Lembaga Asing; Hubungan Keuangan antara Pemerintahan dan Perusahaan Negara; Pelaksanaan APBN dan APBD; Pertanggungjawaban Pelaksanaan APBN dan APBD, Ketentuan Pidana, Sanksi Administratif, dan Ganti Rugi; Ketentuan Peralihan; Ketentuan Penutup

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the definition of Perbendaharaan Negara 2. Explain the advantage of studying Perbendaharaan Negara 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	1. Explain Pejabat	Pay variety	• Viewer

	<p>Perbendaharaan Negara (Pengguna Anggaran, Bendahara Umum Negara/Daerah, Bendahara Penerimaan/Pengeluaran)</p> <p>2. Explain Pelaksanaan Pendapatan dan Belanja Negara/Daerah (Tahun Anggaran, Dokumen Pelaksana Anggaran, Pelaksana Anggaran Pendapatan, Pelaksana Anggaran Belanja)</p> <p>3. Explain Pengelolaan Uang, Pengelolaan Piutang dan Utang, Pengelolaan Investasi, Pengelolaan Barang Milik Negara/Daerah, Pengendalian Intern Pemerintah, Penyelesaian Kerugian Negara/Daerah, Pengelolaan Keuangan Badan Pelayanan Umum</p> <p>4. Explain The definition of Keuangan Negara, Pemerintah, DPR, DPRD, Perusahaan Negara, Perusahaan Daerah, Anggaran Pendapatan dan Belanja Negara, Anggaran Pendapatan dan Belanja Daerah, Penerimaan Negara, Pengeluaran Negara, Penerimaan Daerah, Pengeluaran Daerah, Pendapatan Negara, Belanja Negara, Pendapatan Daerah, Belanja Daerah, dan Pembiayaan.</p> <p>5. Explain Kekuasaan Atas Pengelolaan Keuangan Negara; Penyusunan dan Penetapan APBN; Penyusunan dan</p>	<p>attention with discussion</p>	<p>• Laptop</p>
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	Penetapan APBD; Hubungan Keuangan antara Pemerintah Pusat dan Bank Sentral, Pemerintah Daerah serta Pemerintahan/Lembaga Asing; Hubungan Keuangan antara Pemerintahan dan Perusahaan Negara; Pelaksanaan APBN dan APBD; Pertanggungjawaban Pelaksanaan APBN dan APBD, Ketentuan Pidana, Sanksi Administratif, dan Ganti Rugi; Ketentuan Peralihan; Ketentuan Penutup		
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Undang-Undang No. 17 Tahun 2003 tentang Keuangan Negara
2. Undang-Undang No. 1 Tahun 2004 tentang Perbendaharaan Negara

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 2

1.OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the second meeting of this course, student is expected to has ability in:

- Explain the structure of local organization officer
- Explain account code adjustment
- Adjust cash money management, include proposing SPP
- Explain the rule of proposing local financial responsibility that adjust with UU No. 17 Tahun 2003.
- Explain the role of Sekda, Bappeda, Bawasda, PTK, PPK-SKPD.
- Explain the process of APBD arrangement, Belanja Bantuan Keuangan dan Sosial, Belanja Transfer, Pengendalian Defisit dan Pinjaman, serta Pengguna Anggaran/KPA.

2.MAIN TOPIC

Main Topic : The Structure of Local Organization Officer

3.SUB TOPIC

- Account code adjustment
- Cash money management, include proposing SPP
- The rule of proposing local financial responsibility that adjust with UU No. 17 Tahun 2003
- The role of Sekda, Bappeda, Bawasda, PTK, PPK-SKPD
- The process of APBD arrangement, Belanja Bantuan Keuangan dan Sosial, Belanja Transfer, Pengendalian Defisit dan Pinjaman, serta Pengguna Anggaran/KPA

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the structure of local organization officer	<ul style="list-style-type: none">• Pay attention• Ask question	<ul style="list-style-type: none">• Viewer• Laptop

	<ol style="list-style-type: none"> 2. Explain the advantage of studying the structure of local organization officer 3. Explain the competence of GO and SO 		
Content	<ol style="list-style-type: none"> 1. Explain account code adjustment 2. Adjust cash money management, include proposing SPP 3. Explain the rule of proposing local financial responsibility that adjust with UU No. 17 Tahun 2003. 4. Explain the role of Sekda, Bappeda, Bawasda, PTK, PPK-SKPD. 5. Explain the process of APBD arrangement, Belanja Bantuan Keuangan dan Sosial, Belanja Transfer, Pengendalian Defisit dan Pinjaman, serta Pengguna Anggaran/KPA. 	Pay attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give questions 3. Give general description about future course 	Pay attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Revisi PP 105 Tahun 1999 tentang Pengelolaan Keuangan Daerah
2. Revisi PP 8 Tahun 2003 tentang Pedoman Organisasi Perangkat Daerah

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 3

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the third meeting of this course, student is expected to has ability in:

- a. Explain the arrangement of Arah dan Kebijakan Umum APBD
 - Explain the concept of Perencanaan Anggaran Daerah
 - Explain the definition of Arah dan Kebijakan Umum Daerah
 - Explain the scope of Arah dan Kebijakan Umum APBD
 - Describe the mechanism of Arah dan Kebijakan Umum APBD
 - Explain the formulation criteria of Arah dan Kebijakan Umum APBD
 - Give example the formulation criteria of Arah dan Kebijakan Umum APBD
 - Describe Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD
 - Validate the description of Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD with Hasil Penjaringan Aspirasi Masyarakat
 - Evaluate the past performance in the determination of the expected service level.
 - Formulate Arah dan Kebijakan Umum APBD
- b. Explain the arrangement of priority strategy
 - Explain the definition and APBD strategic objective
 - Explain the definition and APBD priority objective
 - Explain the scope of the strategic and priority of APBD
 - Describe the mechanism of the arrangement strategic and priority of APBD
 - Describe the criteria of the formulation strategic and priority of APBD
 - Give example the formulation strategic and priority of APBD
 - Identified Alternatif Strategi Pencapaian Arah dan Kebijakan Umum APBD
 - Do Analisis Lingkungan Internal
 - Do Analisis Lingkungan Eksternal

- Determine Skala dan Bobot Prioritas
- Formulate the strategy and priority of APBD
- c. Explain the structure of APBD and Account Code
 - Explain the structure of Anggaran Pendapatan
 - Explain the structure of Anggaran Belanja
 - Explain the structure of Anggaran Pembiayaan
 - Explain the revenue, expenditure, and financing account coding chart
 - Explain the definition of revenue, expenditure, and financing elements

2. MAIN TOPIC

Main Topic : Budgeting Process 1

3. SUB TOPIC

- the arrangement of Arah dan Kebijakan Umum APBD
- Explain the arrangement of priority strategy
- Explain the structure of APBD and Account Code

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain budgeting process 2. Explain the advantage of studying budgeting process 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	1. Explain the arrangement of Arah dan Kebijakan Umum APBD <ol style="list-style-type: none"> a. Explain the concept of Perencanaan Anggaran Daerah b. Explain the definition of Arah dan Kebijakan Umum Daerah c. Explain the scope of Arah dan Kebijakan Umum APBD d. Describe the mechanism of Arah dan Kebijakan Umum APBD e. Explain the formulation criteria of Arah dan Kebijakan Umum APBD 	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	<p>f. Give example the formulation criteria of Arah dan Kebijakan Umum APBD</p> <p>g. Describe Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD</p> <p>h. Validate the description of Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD with Hasil Penjaringan Aspirasi Masyarakat</p> <p>i. Evaluate the past performance in the determination of the expected service level.</p> <p>j. Formulate Arah dan Kebijakan Umum APBD</p> <p>2. Explain the arrangement of priority strategy</p> <p>a. Explain the definition and APBD strategic objective</p> <p>b. Explain the definition and APBD priority objective</p> <p>c. Explain the scope of the strategic and priority of APBD</p> <p>d. Describe the mechanism of the arrangement strategic and priority of APBD</p> <p>e. Describe the criteria of the formulation</p>		
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	<p>strategic and priority of APBD</p> <p>f. Give example the formulation strategic and priority of APBD</p> <p>g. Identified Alternatif Strategi Pencapaian Arah dan Kebijakan Umum APBD</p> <p>h. Do Analisis Lingkungan Internal</p> <p>i. Do Analisis Lingkungan Eksternal</p> <p>j. Determine Skala dan Bobot Prioritas</p> <p>k. Formulate the strategy and priority of APBD</p> <p>3. Explain the structure of APBD and Account Code</p> <p>a. Explain the structure of Anggaran Pendapatan</p> <p>b. Explain the structure of Anggaran Belanja</p> <p>c. Explain the structure of Anggaran Pembiayaan</p> <p>d. Explain the revenue, expenditure, and financing account coding chart</p> <p>e. Explain the definition of revenue, expenditure, and financing elements</p>		
Summary	<p>1. Summarize the material</p> <p>2. Give questions</p> <p>3. Give general description about future course</p>	<p>Pay variety attention with discussion</p>	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 1 Anggaran tentang Formulasi Arah dan Kebijakan Umum
2. Bahan Ajar 2 Anggaran tentang Penyusunan Strategi dan Prioritas
3. Bahan Ajar 3 Anggaran tentang Struktur APBD

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 4

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the fourth meeting of this course, student is expected to has ability in:

a. Explain Anggaran Kinerja

- Explain the definition of performance approachment
- Explain the definition and objective of Standar Analisa Belanja
- Explain the definition and objective of Tolak Ukur Kinerja
- Explain the definition and objective of Standar Biaya
- Explain the characteristic and objective Belanja Langsung
- Explain the characteristic and objective Belanja Tidak Langsung
- Explain Struktur Anggaran Satuan Kinerja
- Explain Pembebanan Belanja Langsung and Belanja Tidak Langsung into Struktur Anggaran Satuan Kerja
- Explain Indikator Penilaian Kinerja Pemerintah Daerah
- Explain the way to fill Rencana Anggaran Satuan Kinerja

b. Explain the arrangement of RASK

- Arrange Usulan Program dan Kegiatan Satuan Kerja
- Planning the point of performance measurement each proposed program or activity
- Arrange Rencana Anggaran Pendapatan Satuan Kerja
- Arrange Rencana Anggaran Belanja Langsung Kegiatan Satuan Kerja
- Arrange Rencana Anggaran Belanja Tidak Langsung and its allocation
- Arrange Rencana Anggaran Satuan Kerja

2. MAIN TOPIC

Main Topic : Budgeting Process 2

3. SUB TOPIC

- Anggaran Kinerja

- Penyusunan RASK

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain budgeting process 2. Explain the advantage of studying budgeting process 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	<ol style="list-style-type: none"> 1. Explain Anggaran Kinerja <ol style="list-style-type: none"> a. Explain the definition of performance approachment b. Explain the definition and objective of Standar Analisa Belanja c. Explain the definition and objective of Tolak Ukur Kinerja d. Explain the definition and objective of Standar Biaya e. Explain the characteristic and objective Belanja Langsung f. Explain the characteristic and objective Belanja Tidak Langsung g. Explain Struktur Anggaran Satuan Kinerja h. Explain Pembebanan Belanja Langsung and Belanja Tidak Langsung into Struktur Anggaran Satuan Kerja i. Explain Indikator Penilaian Kinerja Pemerintah Daerah j. Explain the way to fill Rencana Anggaran Satuan 	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	<p>Kinerja</p> <p>2. Explain the arrangement of RASK</p> <p>a. Arrange Usulan Program dan Kegiatan Satuan Kerja</p> <p>b. Planning the point of performance measurement each proposed program or activity</p> <p>c. Arrange Rencana Anggaran Pendapatan Satuan Kerja</p> <p>d. Arrange Rencana Anggaran Belanja Langsung Kegiatan Satuan Kerja</p> <p>e. Arrange Rencana Anggaran Belanja Tidak Langsung and its allocation</p> <p>f. Arrange Rencana Anggaran Satuan Kerja</p>		
Summary	<p>1. Summarize the material</p> <p>2. Give questions</p> <p>3. Give general description about future course</p>	<p>Pay variety attention with discussion</p>	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 4 Anggaran tentang Penyusunan APBD dengan Prinsip Kinerja
2. Bahan Ajar 5 Anggaran tentang Penyusunan RASK.

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the fifth meeting of this course, student is expected to has ability in:

- a. Explain the arrangement of APBD
 - Understand the arrangement process of Rancangan APBD
 - Understand the budgeting arrangement technique of Pendapatan Daerah
 - Understand the budgeting arrangement technique of Belanja Daerah
 - Understand the budgeting arrangement technique of Pembiayaan
 - Understand the making technique of Dana Cadangan
 - Understand the making technique of Dana Depresiasi
 - Understand the budgeting technique of Belanja Tidak Tersangka
 - Understand the budgeting technique of Belanja Bagi Hasil and Bantuan Keuangan
 - Understand assessment process of Raperda APBD
 - Understand Peraturan Daerah APBD and its appendixes
- b. Explain the arrangement of RASK
 - Explain the change process of APBD
 - Explain Peraturan Daerah of the change of APBD and its appendixes

2. MAIN TOPIC

Main Topic : Budgeting Process 3

3. SUB TOPIC

- The arrangement of RAPBD
- The change of RAPBD

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
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Introduction	<ol style="list-style-type: none"> 1. Explain budgeting process 2. Explain the advantage of studying budgeting process 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	<ol style="list-style-type: none"> 1. Explain the arrangement of APBD <ol style="list-style-type: none"> a. Understand the arrangement process of Rancangan APBD b. Understand the budgeting arrangement technique of Pendapatan Daerah c. Understand the budgeting arrangement technique of Belanja Daerah d. Understand the budgeting arrangement technique of Pembiayaan e. Understand the making technique of Dana Cadangan f. Understand the making technique of Dana Depresiasi g. Understand the budgeting technique of Belanja Tidak Tersangka h. Understand the budgeting technique of Belanja Bagi Hasil and Bantuan Keuangan . i. Understand assessment process of Raperda APBD j. Understand Peraturan Daerah APBD and its appendixes 2. Explain the arrangement of RASK 	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	a. Explain the change process of APBD b. Explain Peraturan Daerah of the change of APBD and its appendixes		
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 6 Anggaran tentang Penyusunan RAPBD
2. Bahan Ajar 7 Anggaran tentang Pengesahan Raperda APBD
3. Bahan Ajar 8 Anggaran tentang Pelaksanaan APBD
4. Bahan Ajar 9 Anggaran tentang Perubahan Anggaran

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the sixth meeting of this course, student is expected to has ability in:

- a. Explain the preparation of implementation Tata Usaha Keuangan Daerah
- b. Explain the documents that will be used as the implementation basic of APBD which consists of :
 - Keputusan Kepala Daerah tentang Penjabaran APBD
 - Dokumen Anggaran Satuan Kerja (DASK)
 - Anggaran Kas
 - Surat Keputusan Otorisasi (SKO) or others Keputusan which have been same with that
- c. Sistem Akuntansi Keuangan Daerah which be held according to Standar Akuntansi Keuangan Pemerintah Daerah
- d. Explain Sistem Akuntansi Penerimaan Kas which consists of :
 - Sub Sistem Penerimaan Pendapatan Asli Daerah
 - Sub Sistem Penerimaan Dana Perimbangan
 - Sub Sistem Penerimaan Penerimaan Lain-Lain and Pendapatan yang Sah
- e. Explain receiving prochedure, Penyetoran Kas and Pencatatan Pendapatan Dana Perimbangan in Pemerintah Provinsi

2. MAIN TOPIC

Main Topic : The implementation of TUKD and Sistem Akuntansi Pemerintah (1)

3. SUB TOPIC

- a. The implementation preparation of Tata Usaha Keuangan Daerah
- b. The documents that will be used as the implementation basic of APBD which consists of :
 - Keputusan Kepala Daerah tentang Penjabaran APBD
 - Dokumen Anggaran Satuan Kerja (DASK)

- Anggaran Kas
 - Surat Keputusan Otorisasi (SKO) or others Keputusan which have been with that
- c. Sistem Akuntansi Keuangan Daerah which be held according to Standar Akuntansi Keuangan Pemerintah Daerah
- d. Sistem Akuntansi Penerimaan Kas which consists of :
- Sub Sistem Penerimaan Pendapatan Asli Daerah
 - Sub Sistem Penerimaan Dana Perimbangan
 - Sub Sistem Penerimaan Penerimaan Lain-Lain and Pendapatan yang Sah
- e. Explain receiving prochedure, Penyetoran Kas and Pencatatan Pendapatan Dana Perimbangan in Pemerintah Provinsi

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain budgeting process 2. Explain the advantage of studying budgeting process 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	1. Explain the implementation preparation of Tata Usaha Keuangan Daerah 2. Explain the documents that will be used as the implementation basic of APBD which consists of : a. Keputusan Kepala Daerah tentang Penjabaran APBD b. Dokumen Anggaran Satuan Kerja (DASK) c. Anggaran Kas d. Surat Keputusan Otorisasi (SKO) or others Keputusan which have been same with that 3. Sistem Akuntansi Keuangan Daerah which be held according to Standar Akuntansi Keuangan Pemerintah Daerah 4. Explain Sistem	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	<p>Akuntansi Penerimaan Kas which consists of :</p> <p>a. Sub Sistem Penerimaan Pendapatan Asli Daerah</p> <p>b. Sub Sistem Penerimaan Dana Perimbangan</p> <p>c. Sub Sistem Penerimaan Penerimaan Lain-Lain and Pendapatan yang Sah</p> <p>5. Explain receiving prochedure, Penyetoran Kas and Pencatatan Pendapatan Dana Perimbangan in Pemerintah Provinsi</p>		
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give questions 3. Give general description about future course 	<p>Pay variety attention with discussion</p>	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 1 Akuntansi tentang Persiapan dan Garis Besar Pelaksanaan
2. Bahan Ajar 5 Akuntansi tentang Sistem Akuntansi Penerimaan Kas

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the seventh meeting of this course, student is expected to has ability in:

- Do the exercises which are related to RASK/APBD

2. MAIN TOPIC

Main Topic : Budgeting Process

3. SUB TOPIC

- Present group task (RASK/APBD)

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	<ul style="list-style-type: none">• Viewer• Laptop
Content	Pay attention, correct, and answer the question which is not cleared from the presenting student	<ul style="list-style-type: none">• Present group task of RASK/APBD• The other student are expected to ask to the presenting group if there are something which is not cleared	<ul style="list-style-type: none">• Viewer• Laptop
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description	Pay variety attention with discussion	<ul style="list-style-type: none">• Viewer• Laptop

	about future course		
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5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 5 Anggaran tentang Penyusunan RASK
2. Bahan Ajar 6 Anggaran tentang Penyusunan RAPBD
3. Bahan Ajar 7 Anggaran tentang Pengesahan Raperda APBD
4. Bahan Ajar 8 Anggaran Pelaksanaan APBD
5. Bahan Ajar 9 Anggaran Perubahan Anggaran

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analyze government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the eighth meeting of this course, student is expected to has ability in:

1. Explain Sistem dan Prosedur Akuntansi Pengeluaran Kas which consist of 2 (two) sub sistem, are :
 - Sub Sistem Akuntansi Pengeluaran Kas-Beban Tetap
 - Sub Sistem Akuntansi Pengeluaran Kas-Pengisian Kas
2. Explain daily money cashier supply procedure
3. Explain daily money cashier expenditure procedure
4. Explain the responsibility of fund using procedure in Satuan Pemegang Kas

2. MAIN TOPIC

Main Topic : The implementation of TUKD and Sistem Akuntansi Pemerintah (1)

3. SUB TOPIC

1. Sistem dan Prosedur Akuntansi Pengeluaran Kas which consist of 2 (two) sub sistem, are :
 - Sub Sistem Akuntansi Pengeluaran Kas-Beban Tetap
 - Sub Sistem Akuntansi Pengeluaran Kas-Pengisian Kas
2. Daily money cashier supply procedure
3. Daily money cashier expenditure procedure
4. The responsibility of fund using procedure in Satuan Pemegang Kas

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain budgeting	• Pay attention	• Viewer

	process 2. Explain the advantage of studying budgeting process 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Ask question 	<ul style="list-style-type: none"> • Laptop
Content	1. Explain Sistem dan Prosedur Akuntansi Pengeluaran Kas which consist of 2 (two) sub sistem, are : a. Sub Sistem Akuntansi Pengeluaran Kas-Beban Tetap b. Sub Sistem Akuntansi Pengeluaran Kas-Pengisian Kas 2. Explain daily money cashier supply procedure 3. Explain daily money cashier expenditure procedure 4. Explain the responsibility of fund using procedure in Satuan Pemegang Kas	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 6 Akuntansi tentang Sistem dan Prosedur Akuntansi Pengeluaran Kas
2. Bahan Ajar 7 Akuntansi tentang Sistem dan Prosedur Akuntansi Penatausahaan di Satuan Pemegang Kas

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
 COURSE CODE/CREDIT : EA 377
 CREDIT HOURS :
 NUMBER OF MEETING : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the ninth meeting of this course, student is expected to has ability in:

- Present group task (the implementation of TUKD and Sistem Akuntansi Pemerintah 1)

2. MAIN TOPIC

Main Topic : Group task presentation (the implementation of TUKD and Sistem Akuntansi Pemerintah 1)

3. SUB TOPIC

- Present group task (the implementation of TUKD and Sistem Akuntansi Pemerintah 1)

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	Pay attention, correct, and answer the question which is not cleared from the presenting student	<ul style="list-style-type: none"> • Present group task of the implementation of TUKD and Sistem Akuntansi Pemerintah 1 • The other student are expected to ask to the presenting 	<ul style="list-style-type: none"> • Viewer • Laptop

		group if there are something which is not cleared	
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give questions 3. Give general description about future course 	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 1 Akuntansi tentang Persiapan dan Garis Besar Pelaksanaan
2. Bahan Ajar 5 Akuntansi tentang Sistem Akuntansi Penerimaan Kas
3. Bahan Ajar 6 Akuntansi tentang Sistem dan Prosedur Akuntansi Pengeluaran Kas
4. Bahan Ajar 7 Akuntansi tentang Sistem dan Prosedur Akuntansi Penatausahaan di Satuan Pemegang Kas

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
 COURSE CODE/CREDIT : EA 377
 CREDIT HOURS :
 NUMBER OF MEETING : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the tenth meeting of this course, student is expected to has ability in:

1. Explain the definition of accounting
2. Explain the steps in accounting process
 - a. Recording
 - b. Clasifying
 - c. Summarizing transaction, especially in the implementation of APBD

2. MAIN TOPIC

Main Topic : The Principle of Government Accounting Journal

3. SUB TOPIC

- a. The definition of accounting
- b. The steps in accounting process
 - Recording
 - Grouping
 - Summarizing transaction, especially in the implementation of APBD

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the advantage of studying budgeting process 2. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	1. Explain the definition of accounting 2. Explain the steps in accounting process	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	a. Recording b. Clasifying c. Summarizing transaction, especially in the implementation of APBD		
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Bahan Ajar 4 Akuntansi tentang Dasar-Dasar Akuntansi

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
 COURSE CODE/CREDIT : EA 377
 CREDIT HOURS :
 NUMBER OF MEETING : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analyze government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the eleven meeting of this course, student is expected to have ability in:

- Explain the objective, task, and activity procedure from Komite Standar Akuntansi Pemerintahan (KSAP)
- Explain the scope of Standar Akuntansi Pemerintah

2. MAIN TOPIC

Main Topic : Standar Akuntansi Pemerintah

3. SUB TOPIC

- The objective, task, and activity procedure from Komite Standar Akuntansi Pemerintahan (KSAP)
- The scope of Standar Akuntansi Pemerintah

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain Standar Akuntansi Pemerintah 2. Explain the advantage of studying Standar Akuntansi Pemerintah 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	1. Explain the objective, task, and activity procedure from Komite Standar Akuntansi Pemerintahan (KSAP) 2. Explain the scope of	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

	Standar Akuntansi Pemerintah		
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give questions 3. Give general description about future course 	Pay variety attention with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

PP 24 Tahun 2005 tentang Standar Akuntansi Pemerintah

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analyze government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the twelve meeting of this course, student is expected to have ability in:

- Explain the practice of transaction / journal which is happen in local government

2. MAIN TOPIC

Main Topic : The Principle of Government Accounting Journal (study case)

3. SUB TOPIC

- Study case practice about The Principle of Government Accounting Journal and Standar Akuntansi Pemerintah

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	<ul style="list-style-type: none">• Viewer• Laptop
Content	Give study case practice about The Principle of Government Accounting Journal and Standar Akuntansi Pemerintah	Pay variety attention with discussion	<ul style="list-style-type: none">• Viewer• Laptop
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give general description about future course	Pay variety attention with discussion	<ul style="list-style-type: none">• Viewer• Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Modul 4 Akuntansi tentang Dasar-Dasar Akuntansi
2. PP 24 Tahun 2004 tentang Standar Akuntansi Pemerintahan

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
COURSE CODE/CREDIT : EA 377
CREDIT HOURS :
NUMBER OF MEETING : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the thirteen meeting of this course, student is expected to have ability in:

1. Explain about worksheet :
 - The reason which become the principle of worksheet in arranging of end-year report
 - The format of balance sheet in arranging end-year report
 - Finishing the worksheet
 - The finishing of end-year financial statement
2. Explain about financial statement :
 - Explain about the communication of local government accounting, which are included in internal financial statement and annual financial statement

2. MAIN TOPIC

Main Topic : Worksheet and Financial Statement

3. SUB TOPIC

a. Worksheet

- a. The reason which become the principle of using worksheet in arranging end year reporting
- b. The format of balance sheet in arranging end-year report
- c. Finishing the worksheet
- d. The finishing of end-year financial statement

b. Financial statement

- Explain about local government financial statement, which is include of interim financial statement and annual financial statement

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain about worksheet and financial statement 2. Explain about the benefit of studying worksheet and financial statement 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	<ol style="list-style-type: none"> 1. Worksheet <ol style="list-style-type: none"> a. The reason which become the principle of using worksheet in arranging end year reporting b. The format of balance sheet in arranging end-year report c. Finishing the worksheet d. The finishing of end-year financial statement 2. Financial statement <ol style="list-style-type: none"> a. Explain about local government financial statement, which is include of interim financial statement and annual financial statement 	Pay attention variety with discussion	<ul style="list-style-type: none"> • Viewer • Laptop
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give question 3. Give general description about future course 	Pay attention variety with discussion	<ul style="list-style-type: none"> • Viewer • Laptop

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 3 Akuntansi tentang Laporan Keuangan
2. Bahan Ajar 9 Akuntansi tentang Kertas Kerja

SET OF COURSE

COURSE TITLE : Advance Public Sector Accounting
 COURSE CODE/CREDIT : EA 377
 CREDIT HOURS :
 NUMBER OF MEETING : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student is expected to has ability in :

- Arrange government organization budget document and arrange APBD/APBN
- Arrange government financial statement
- Analize government financial statement
- Make the differences of audit to government with audit to business company

b. SPECIFIC OBJECTIVE (SO)

After following the fourteen meeting of this course, student is expected to have ability in:

- Doing the exercise related to worksheet and financial statement

2. MAIN TOPIC

Main Topic : Worksheet and Financial Statement (Group Task Presentation)

3. SUB TOPIC

- Present group task (Worksheet and Financial Statement).

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	<ul style="list-style-type: none"> • Viewer • Laptop
Content	Pay attention, correct, and answer the question which is not cleared from the presenting student	<ul style="list-style-type: none"> • Present group task of RASK/APBD • The other student are expected to ask to the presenting group if there are something which is not cleared 	<ul style="list-style-type: none"> • Viewer • Laptop
Summary	1. Summarize the material 2. Give question	Pay variety attention	<ul style="list-style-type: none"> • Viewer • Laptop

	3. Give general description about future course		
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5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Bahan Ajar 3 Akuntansi tentang Laporan Keuangan
2. Bahan Ajar 9 Akuntansi tentang Kertas Kerja

**SET OF COURSE
GROUP:
BASIC COURSE**

- 1. RESEARCH METHOD**
- 2. BUSINESS INFORMATION
TECHNOLOGY**
- 3. BUSINESS INTRODUCTION**

SET OF COURSE

RESEARCH METHODS

SET OF COURSE

COURSE TITLE : Research Methods
 COURSE CODE : ED 308
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand description of research methods.

2. MAIN TOPIC

Overview

3. SUB TOPIC

- Introduction
- Overview of research
- Importance of research

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain research methods scope 2. Explain research methods advantages 3. Explain competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explain the introduction 2. Explain the overview of research 3. Explain the importance of research	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research scope and classification

2. MAIN TOPIC

The business research scope and classification

3. SUB TOPIC

- ✓ The business research scope
- ✓ The business research classification

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain business research scope2. Explain business research classification	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Donald R. Cooper and Pamela Schindler, 1998, Business Research Methods, Chicago: Irwin

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research problems.

2. MAIN TOPIC

The research problems

3. SUB TOPIC

- Definition of research problems
- Formulation of research problems

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain definition of research problems2. Explain formulation of research problems	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Donald R. Cooper and C. William Emory, 2003, Business Research Methods, 8th Edition, Chicago: Irwin.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 4

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand theoretical framework

2. MAIN TOPIC

The theoretical framework

3. SUB TOPIC

- The importance of theoretical framework on research
- Theoretical framework resources

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain the importance of theoretical framework on research2. Explain theoretical framework resources	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Richard Tarnas, 1993, The Passion of The Western Mind, Ballantine Books, New York, USA

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research design

2. MAIN TOPIC

Research Design I

3. SUB TOPIC

- Definition of research design
- Research methods

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain definition of research design2. Explain the research methods	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Uma Sekaran, 2002, *Research Method for Business: A Skill Building Approach*, 7th Edition, New York: John Wiley and Sons.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research design

2. MAIN TOPIC

The research design II

3. SUB TOPIC

- Research objects
- Research variables
- Operational variables
- Hypothesis test

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain research objects2. Explain research variables3. Explain operational variables4. Explain hypothesis test	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

Donald R. Cooper and C. William Emory, 2003, Business Research Methods, 8th Edition, Chicago: Irwin.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand sampling process

2. MAIN TOPIC

Determine sample

3. SUB TOPIC

- Population
- Sample
- Sampling methods

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain population2. Explain sample3. Explain sampling methods	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

Donald R. Cooper and C. Pamela Schindler, 1998, Business Research Methods, Chicago: Irwin.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand data resources and data collecting methods.

2. MAIN TOPIC

The data resources and data collecting methods.

3. SUB TOPIC

- Data resources
- Data collecting methods

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain data resources2. Explain data collecting methods	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

Richard Tarnas, 1993 The Passion of The Western Mind, Ballantine Books, New York, USA.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand data analysis.

2. MAIN TOPIC

The data analysis

3. SUB TOPIC

- Data analysis
- Data quality test

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	1. Explain the data analysis 2. Explain the data quality test	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Donald R Cooper and C. William Emory, 2003, Business Research Methods, 8th Edition, Chicago: Irwin.

Uma Sekaran, 2002, Research Method for Business: A Skill Building Approach, 7th Edition, New York: John Wiley and Sons.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand hypothesis test

2. MAIN TOPIC

Hypothesis test

3. SUB TOPIC

- Hypothesis test
- Test models

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain competence of GO and SO 2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	1. Explain the hypothesis test 2. Explain the test models	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizes the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Donald R. Cooper and Pamela Schindler, 1998, Business Research Methods, Chicago: Irwin.

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand results of analysis data interpretation.

2. MAIN TOPIC

The results of data analysis test

3. SUB TOPIC

- Results of hypothesis test
- Results of hypothesis test interpretation

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain the results of hypothesis test2. Explain results of hypothesis test interpretation	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Richard Tamas, 1993, *The Passion of The Western Mind*, Ballantine Books, New York, USA

Uma Sekaran, 2002, *Research Methods for Business: A Skill Building Approach*, 7th Edition, New York: John Wiley and Sons

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand review of research

2. MAIN TOPIC

The review of research

3. SUB TOPIC

- Review of research
- Discussion of research results
- Conclusions, limitations, and recommendation

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain review of research2. Explain discussion research results3. Explain conclusions, limitations, and recommendations	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

Uma Sekaran, 2002, Research Methods for Business: A Skill Building Approach, 7th Edition, New York: John Wiley and Sons

SET OF COURSE

COURSE TITLE : Research methods
COURSE CODE : ED 308
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research proposed

2. MAIN TOPIC

The research proposed

3. SUB TOPIC

- Systematic of research proposed
- Arrangement of research proposed

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain systematic of research proposed2. Explain arrangement of research proposed	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Donald R. Cooper and Pamela Schindler, 1998, *Business Research Methods*, Chicago: Irwin

Richard Tarnas, 1993, *The Passion of The Western Mind*, Ballantine Books, New York, USA

SET OF COURSE

COURSE TITLE : Research methods
 COURSE CODE : ED 308
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, student can explain:

- Analysis and know scientific research concept
- Make independent research pass scientific principles implementation

b. SPECIFIC OBJECTIVE (SO)

After following this course, student understand research report

2. MAIN TOPIC

The research report

3. SUB TOPIC

- Research report types
- Systematic of research report
- Making research report

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain competence of GO and SO 2. Give question which relationship with previous week material 	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explain review of research 2. Explain discussion research results 3. Explain conclusions, limitations, and recommendations 	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summarize the material 2. Give questions 3. Give general description about future course 	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

Andrew et al, 1981, A Guide for Selecting Statistical Techniques for Analyzing Social Science Data, 2nd. Edition, Survey Research Center-Institute for Social Research, The University of Michigan.

Uma Sekaran, 2002, Research Methods for Business: A Skill Building Approach, 7th Edition, New York: John Wiley and Sons

SET OF LECTURE'S TEACHING PLAN

Information Technology for Business

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding the role of computer in business by implementing MYOB software.

2. MAIN TOPIC

The role of computer is important in business by implementing MYOB software.

3. SUB TOPIC

- The role of computer in business
- Implementation of MYOB software

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain the role of computer in business 2. Explain implementation MYOB software	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 2

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding any kind of hardware and software.

2. MAIN TOPIC

Hardware and software.

3. SUB TOPIC

- Hardware
- Software

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about hardware 2. Explain about software	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 3

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for operating the function of algorithm and logical.

2. MAIN TOPIC

Algorithm and logical function.

3. SUB TOPIC

- Algorithm
- Logical function

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about algorithm 2. Explain about logical function	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 4

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for operating the function of algorithm and logical.

2. MAIN TOPIC

Algorithm and logical function.

3. SUB TOPIC

- Algorithm
- Logical function

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about algorithm 2. Explain about logical function	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
COURSE CODE/CREDIT : EA 309
CREDIT HOURS : 3 x 60 minutes
SESSION : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for operating the function of algorithm and logical.

2. MAIN TOPIC

Algorithm and logical function.

3. SUB TOPIC

- Algorithm
- Logical function

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the competence of GO and SO2. Giving questions are relating with the last week material	<p>Pay attention Ask question</p>	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain about algorithm2. Explain about logical function	<p>Pay attention with discussion</p>	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarizing the material2. Giving questions3. Giving general description about future course	<p>Pay attention with discussion</p>	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
3. All kind of books contains material of computer hardware and software.
4. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding all kinds of operating system.

2. MAIN TOPIC

Operating system.

3. SUB TOPIC

- Operating system
- All kind of operating systems

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about operating system 2. Explain about other operating system	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

5. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding all kinds of operating system.

2. MAIN TOPIC

Operating system.

3. SUB TOPIC

- Operating system
- All kind of operating systems

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about operating system 2. Explain about other operating system	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
COURSE CODE/CREDIT : EA 309
CREDIT HOURS : 3 x 60 minutes
SESSION : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding all kinds of operating system.

2. MAIN TOPIC

Operating system.

3. SUB TOPIC

- Operating system
- All kind of operating systems

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about operating system 2. Explain about other operating system	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding and operating any kinds of word software and visual basic software.

2. MAIN TOPIC

Microsoft word and visual basic software

3. SUB TOPIC

- Microsoft word
- Visual basic

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS word 2. Explain about VB	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding and operating any kinds of word software and visual basic software.

2. MAIN TOPIC

Microsoft word and visual basic software

3. SUB TOPIC

- Microsoft word
- Visual basic

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS word 2. Explain about VB	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for understanding and operating any kinds of word software and visual basic software.

2. MAIN TOPIC

Microsoft word and visual basic software

3. SUB TOPIC

- Microsoft word
- Visual basic

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS word 2. Explain about VB	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
4. All kind of books contains computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.

2. MAIN TOPIC

Implementation spreadsheet software for accounting

3. SUB TOPIC

- Using spreadsheet software, i.e. Microsoft excel
- Implementation of any supporting software

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS Excel 2. Explain about any Supporting software	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contain computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.

2. MAIN TOPIC

Implementation spreadsheet software for accounting

3. SUB TOPIC

- Using spreadsheet software, i.e. Microsoft excel
- Implementation of any supporting software

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS Excel 2. Explain about any Supporting software	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contain computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Technology Information for Business
 COURSE CODE/CREDIT : EA 309
 CREDIT HOURS : 3 x 60 minutes
 SESSION : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are expected to be able to understand and have competency in implementation of computer software for accounting purposes.

b. SPECIFIC OBJECTIVE (SO)

After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.

2. MAIN TOPIC

Implementation spreadsheet software for accounting

3. SUB TOPIC

- Using spreadsheet software, i.e. Microsoft excel
- Implementation of any supporting software

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Giving questions are relating with the last week material	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain about MS Excel 2. Explain about any Supporting software	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study as discussed material in small student group with the purpose of exploring the degree of student understanding on that course material.

6. REQUIRED REFERENCES

1. All kind of books contains material of computer basic knowledge.
2. All kind of books contains material of computer hardware and software.
3. All kind of books contain computer practice, especially about implementation of MYOB, MS Word, VB, and Excel in business.

SET OF COURSE

ECONOMIC MATHEMATICS

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Role economic mathematics in accounting

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain the role of economic mathematics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE

1. Matematika Ekonomi, Judith Felicia Mathematics for Management an Finance, Shao dan Shao, 7th, South Western College Publishing, 1995.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Arithmetic progressions, geometric progressions, exponentials and logarithms

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain the arithmetic progressions, geometric progressions, exponentials and logarithms	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE

1. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Simple Interest and Simple Discount

3. SUB TOPIC

4. COURSES ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the competence of GO and SO2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain simple interest and simple discount	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Matematika Ekonomi Aplikasi Bisnis dan Ekonomi, Pius Izak Dumatubun, Penerbit Andi Yogyakarta, 1999.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 4

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Bank Discount and Negotiable Instrument

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain Bank discount and Negotiable Instrument	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion.	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE

1. Matematika Keuangan, Sembiring. dkk, Penerbit M2S Bandung, 1997.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Compound Interest

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain Compound Interest.	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE

1. Matematika Bisnis, Rudy Badrudin dan Algifari, BPFE-Yogyakarta, 1997.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Annuity and insurance calculating

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain Annuity and Insurance calculating	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE

1. Schaum's Outline of Theory and Problems of Mathematics for Economists, Dowling E, McGraw Hill, 1980.

SET OF COURSE

COURSE TITLE : Economic Mathematics
COURSE CODE/CREDIT : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, student is expected know generally economic mathematics and its application in accounting.

2. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand important function of economic mathematics.

2. MAIN TOPIC

Stock investment and obligation

3. SUB TOPIC

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student's Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain stock investment and obligation	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summarize the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Mathematics for Management and Finance, Sao and Shao, 7th, South Western College Publishing, 1995.
2. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 8

1. OBJECTIVES

1. General Objectives

After taking this course, students are expected to understand the economic mathematics generally and its application in accounting.

2. Specific Objectives

After taking this topic, students are able to understand the important role of economic mathematics.

2. MAIN TOPIC:

Linier Programming and In equation

3. SUB TOPIC:

4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of general objectives and specific objectives 2. Give questions with regard to last week's material.	<ul style="list-style-type: none">• Pay attention• Ask questions	LCD Whiteboard
Content	1. Explain Linier Programming and in equation.	Pay attention combine with questions and answer.	LCD Whiteboard
Summary	1. Summarize the material that have been given. 2. Give questions. 3. Give general descriptions about the next course material.	Pay attention combine with questions and answer.	LCD Whiteboard

5. EVALUATION

Give questions or case study to be discussed in small groups and in general discussion to see the student level of understanding upon the material.

6. REQUIRED REFERENCES

1. Mathematics for Management and Finance, Shao and Shao, 7th, South Western College Publishing, 1995.
2. Matematika Ekonomi Aplikasi Bisnis dan Ekonomi, Pius Izak Dumatubun, Penerbit Andi Yogyakarta, 1999.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVES

1. General Objectives

After taking this course, students are expected to understand the economic mathematics generally and its application in accounting.

2. Specific Objectives

After taking this topic, students are able to understand the important role of economic mathematics.

2. MAIN TOPIC:

Sensitivity and Differential Analysis

3. SUB TOPIC:

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4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of general objectives and specific objectives 2. Give questions with regard to last week's material.	<ul style="list-style-type: none">• Pay attention• Ask questions	LCD Whiteboard
Content	1. Explain Sensitivity and Differential Analysis.	Pay attention combine with questions and answer.	LCD Whiteboard
Summary	1. Summarize the material that have been given. 2. Give questions 3. Give general descriptions about the next course material.	Pay attention combine with questions and answer.	LCD Whiteboard

5. EVALUATION

Give questions or case study to be discussed in small groups and in general discussion to see the student level of understanding upon the material.

6. REQUIRED REFERENCES

1. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.
2. Matematika Keuangan, Sembiring. Dkk, Penerbit M2S Bandung, 1997.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVES

1. General Objectives

After taking this course, students are expected to understand the economic mathematics generally and its application in accounting.

2. Specific Objectives

After taking this topic, students are able to understand the important role of economic mathematics.

2. MAIN TOPIC:

Optimization

3. SUB TOPIC:

4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of general objectives and specific objectives 2. Give questions with regard to last week's material.	<ul style="list-style-type: none">• Pay attention• Ask questions	LCD Whiteboard
Content	1. Explain Linier Programming and in equation.	Pay attention combine with questions and answer.	LCD Whiteboard
Summary	1. Summarize the material that have been given. 2. Give questions 3. Give general descriptions about the next course material.	Pay attention combine with questions and answer.	LCD Whiteboard

5. EVALUATION

Give questions or case study to be discussed in small groups and in general discussion to see the student level of understanding upon the material.

6. REQUIRED REFERENCES

1. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.
2. Matematika Ekonomi Aplikasi Bisnis dan Ekonomi, Pius Izak Dumatubun, Penerbit Andi Yogyakarta, 1999.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 11

1. OBJECTIVES

1. General Objectives

After taking this course, students are expected to understand the economic mathematics generally and its application in accounting.

2. Specific Objectives

After taking this topic, students are able to understand the important role of economic mathematics.

2. MAIN TOPIC:

Introduction to cost (classification of cost based of its behavior)

3. SUB TOPIC:

4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of general objectives and specific objectives 2. Give questions with regard to last week's material.	<ul style="list-style-type: none">• Pay attention• Ask questions	LCD Whiteboard
Content	1. Explain Linier Programming and in equation.	Pay attention combine with questions and answer.	LCD Whiteboard
Summary	1. Summarize the material that has been given. 2. Give questions 3. Give general descriptions about the next course material.	Pay attention combine with questions and answer.	LCD Whiteboard

5. EVALUATION

Give questions or case study to be discussed in small groups and in general discussion to see the student level of understanding upon the material.

6. REQUIRED REFERENCES

1. Matematika Bisnis, Rudy Badrudin and Algifari, BPFE-Yogyakarta, 1997.
2. Schaum's Outline of Theory and Problems of Mathematics for Economists, Dowling E, McGraw Hill, 1980.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 12

1. OBJECTIVES

1. GENERAL OBJECTIVES

After taking this course, students are expected to understand mathematics of economics generally and its application in accounting.

2. SPECIFIC OBJECTIVES

After studying this topic, students are expected to understand the important role of economic mathematics.

2. MAIN TOPIC:

Depreciation.

3. SUB TOPIC:

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4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of General and Specific Objectives 2. Give question with regard to last week's material	- Pay attention - Ask question	LCD, Whiteboard
Content	1. Depreciation	Pay attention, combine with question and answer	LCD, Whiteboard
Summary	1. Summarize the materials that have been given 2. Give question 3. Give general description about the next course material	Pay attention, combine with question and answer	LCD, Whiteboard

5. EVALUATION

Give question or case studies to be discussed in small groups and in general discussion to see the student's level of understanding upon the course's material.

6. REQUIRED REFERENCE

1. Schaum's Outline of Theory and Problems of Mathematics for Economists, Dowling E, McGraw Hill, 1980

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 13

1. OBJECTIVES

1. GENERAL OBJECTIVES

After taking this course, students are expected to understand mathematics of economics generally and its application in accounting.

2. SPECIFIC OBJECTIVES

After studying this topic, students are expected to understand the important role of economic mathematics.

2. MAIN TOPIC:

Determination of Cost of Product

3. SUB TOPIC:

4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of General and Specific Objectives 2. Give question with regard to last week's material	- Pay attention - Ask question	LCD, Whiteboard
Content	1. Determination of Cost of Product	Pay attention, combine with question and answer	LCD, Whiteboard
Summary	1. Summarize the materials that have been given 2. Give question 3. Give general description about the next course material	Pay attention, combine with question and answer	LCD, Whiteboard

5. EVALUATION

Give question or case studies to be discussed in small groups and in general discussion to see the student's level of understanding upon the course's material.

6. REQUIRED REFERENCES

1. Matematika Keuangan, Sembiring. Dkk, M2S Publishing Bandung, 1997.
2. Schaum's Outline of Theory and problems of Mathematics for Economists, Dowling E, McGraw Hill, 1980.

SET OF COURSE

COURSE TITLE : ECONOMIC MATHEMATICS
COURSE CODE : ED 201
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVES

1. GENERAL OBJECTIVES

After taking this course, students are expected to understand mathematics of economics generally and its application in accounting.

2. SPECIFIC OBJECTIVES

After studying this topic, students are expected to understand the important role of economic mathematics.

2. MAIN TOPIC:

Break Even Point Analysis.

3. SUB TOPIC:

4. COURSE ACTIVITY

Phase	Teaching Activity	Student's Activity	Media
Introduction	1. Explain the competencies of General and Specific Objectives 2. Give question with regard to last week's material	- Pay attention - Ask question	LCD, Whiteboard
Content	1. Break Even Point Analysis	Pay attention, combine with question and answer	LCD, Whiteboard
Summary	1. Summarize the materials that have been given 2. Give question 3. Give general description about the next course material	Pay attention, combine with question and answer	LCD, Whiteboard

5. EVALUATION

Give question or case studies to be discussed in small groups and in general discussion to see the student's level of understanding upon the course's material.

6. REQUIRED REFERENCES

1. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.
2. Matematika Bisnis, Rudy Badrudin and Algifari, BFE-Yogyakarta, 1997

**SET OF COURSE
GROUP:
OPTIONAL COURSE**

- 1. ACCOUNTING FOR BANKING**
- 2. INTERNATIONAL ACCOUNTING**
- 3. SHARIAH ACCOUNTING**

SET OF COURSE

ACCOUNTING OF BANKING

SET OF COURSE

COURSE TITLE : Accounting of Banking
COURSE CODE : EA 496
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 1

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The purpose of base of accounting
- The base concept of accounting report
- Accounting principle
- Basic equation in accounting of banking

2. MAIN TOPICS

The base concept of financial accounting

3. SUB TOPICS

1. Accounting
2. Conceptual framework
3. Basic equation accounting of banking
4. The system of bank

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain definition of accounting 2. Explain Conceptual Framework 3. Explain basic equation accounting of banking 4. Explain the system of bank	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 2

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Process of manual clearing
- Process of automatic clearing

2. MAIN TOPICS

Cash Accounting

3. SUB TOPICS

1. Manual accounting clearing
2. Automatic accounting clearing

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain process of manual clearing 2. Explain process of automatic clearing	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 3

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Definition of checking account
- Type of checking account
- The nature of checking account

2. MAIN TOPICS

Checking Account Accounting

3. SUB TOPICS

1. Central Bank of Indonesia Checking Account
2. Others Bank Checking Account

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain Central Bank of Indonesia Checking Account 2. Explain Others Bank Checking Account	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 4

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Definition of placement
- The procedure of call money placement
- The procedure of marketable securities

2. MAIN TOPICS

Others bank placement and marketable securities accounting

3. SUB TOPICS

1. Placement
2. Call money placement
3. Marketable securities

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain definition of placement 2. Explain call money placement 3. Explain marketable securities	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 5

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Definition of credit
- Type of credit
- The procedure of working capital credit
- The procedure of investment credit

2. MAIN TOPICS

Accounting of Credit

3. SUB TOPICS

1. Type of Credit
2. Working Capital Credit
3. Investment Credit
4. Credit Restructuring

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain the type of credit 2. Explain working capital credit 3. Explain investment credit 4. Explain credit restructuring	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 6

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Definition of fixed asset
- The process of depreciation
- The procedure of prepaid rent

2. MAIN TOPICS

Accounting of Asset: Fixed Asset and Others Asset

3. SUB TOPICS

1. Fixed Asset
2. Depreciation fixed asset
3. Prepaid rent

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain fixed asset 2. Explain depreciation fixed asset 3. Explain prepaid rent	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 7

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Definition and procedure of guaranteed bank
- The process of collection
- The procedure of safe deposit box

2. MAIN TOPICS

Liabilities Accounting

3. SUB TOPICS

1. Guaranteed bank
2. Collection
3. Safe Deposit Bank

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO 	<ul style="list-style-type: none"> ☞ Pay attention ☞ Ask question 	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explain guaranteed bank 2. Explain collection 3. Explain safe deposit box 	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summaries the material 2. Give question 3. Give general description about future course 	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 8

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The definition and procedure of deposit
- The definition and procedure of certificate deposit
- The definition and procedure of saving

2. MAIN TOPICS

Others and other bank saving accounting

3. SUB TOPICS

1. Deposit
2. Certificate of deposit
3. Saving

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain deposit 2. Explain certificate of deposit 3. Explain saving	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak; MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 9

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The definition and procedure of letter of credit
- The definition and procedure of Irrevocable and revocable L/C

2. MAIN TOPICS

Derivative liabilities accounting

3. SUB TOPICS

1. Letter of credit
2. Irrevocable and revocable L/C

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain letter of credit 2. Explain Irrevocable and revocable L/C	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
COURSE CODE : EA 496
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 10

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The definition and procedure Two Step Loan
- The definition and procedure of Syndicated Loan

2. MAIN TOPICS

Accounting Loan

3. SUB TOPICS

1. Two step loan
2. Syndicated loan

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain two step loan 2. Explain syndicated loan	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.

2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 11

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The definition and procedure Capital Loan
- The definition and procedure of Equity

2. MAIN TOPICS

Capital Loan and Equity Accounting

3. SUB TOPICS

1. Capital Loan
2. Equity

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	Pay attention Ask question	LCD, Whiteboard
Content	1. Explain capital loan 2. Explain equity	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 12

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The definition and procedure commitment
- The definition and procedure of contingency
- The definition and procedure of revenue
- The definition and procedure of expense

2. MAIN TOPICS

Commitment, contingency, revenenu and expense accounting

3. SUB TOPICS

1. Commitment
2. Contingency
3. Revenue
4. Expense

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain commitment 2. Explain contingency 3. Explain revenue 4. Explain expense	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
COURSE CODE : EA 496
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 13

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- How to make financial reporting of banking

2. MAIN TOPICS

Financial Reporting Accounting

3. SUB TOPICS

1. Balance sheet
2. Working paper
3. Net/Loss report

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain balance sheet2. Explain working paper3. Explain net/loss report	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

COURSE TITLE : Accounting of Banking
 COURSE CODE : EA 496
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 14

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

After follow this course, student hopefully can making accounting of banking procedure, which is how to make a journal entry until making closing journal in banking industry.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The analysis of financial reporting

2. MAIN TOPICS

Analysis of financial reporting

3. SUB TOPICS

1. CAR
2. LDR
3. NPL

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain CAR 2. Explain LDR 3. Explain NPL	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 1, Salemba Empat, 2006.
4. Indra Bastian, Suhardjono, Akuntansi Perbankan , Jilid 2, Salemba Empat, 2006.
5. Pedoman Akuntansi Perbankan Indonesia, 2002.

SET OF COURSE

INTERNATIONAL ACCOUNTING

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 1

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- International accounting view

2. MAIN TOPICS

Society Characteristic and International Accounting Scope

3. SUB TOPICS

1. Society Characteristic
2. International Scope

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain society characteristic2. Explain international scope	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 2

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The Compare of financial accounting

2. MAIN TOPICS

Comparative Financial Accounting

3. SUB TOPICS

1. Local financial accounting
2. International financial accounting

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain local financial accounting2. Explain international financial accounting	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal

SET OF COURSE

COURSE TITLE : International Accounting
 COURSE CODE : EA 492
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 3

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Foreign currency translation

2. MAIN TOPICS

Foreign currency translation

3. SUB TOPICS

1. Definition
2. Translation overview

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain definition 2. Explain translation overview	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 4

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Accounting changing price

2. MAIN TOPICS

Accounting Changing Price-International Perspective

3. SUB TOPICS

1. Definition
2. Accounting changing price

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain definition2. Explain accounting changing price	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : Accounting of Banking
COURSE CODE : EA 496
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 5

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- The accounting standard harmonized

2. MAIN TOPICS

The international accounting standard harmonized

3. SUB TOPICS

1. The international accounting standard harmonized

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain the international accounting standard harmonized	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 6

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Financial report and disclosure

2. MAIN TOPICS

Financial report and disclosure

3. SUB TOPICS

1. Financial report and disclosure

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain scope of course2. Explain benefit of course3. Explain competence of GO and SO	<ul style="list-style-type: none">☞ Pay attention☞ Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Financial report and disclosure	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give question3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
 COURSE CODE : EA 492
 CREDIT HOURS : 3 X 60 Minute
 NUMBER OF MEETING : 7

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

After follow this topic, student know:

- Analysis foreign financial reporting

2. MAIN TOPICS

Analysis foreign financial reporting

3. SUB TOPICS

1. Analysis foreign financial reporting

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain Analysis foreign financial reporting	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 8

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

Corporate Financial Innovation I

3. SUB TOPICS

1. Corporate Financial Innovation I

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain Corporate Financial Innovation I	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 9

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

Corporate Financial Innovation II

3. SUB TOPICS

1. Corporate Financial Innovation II

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain corporate financial innovation II	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 10

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

International Accounting Specific Topics

3. SUB TOPICS

1. International Accounting Specific Topics

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain international accounting specific topics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 11

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

International Accounting Specific Topics

3. SUB TOPICS

1. International Accounting Specific Topics

4. - COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain international accounting specific topics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 12

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

International Accounting Specific Topics

3. SUB TOPICS

1. International Accounting Specific Topics

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain international accounting specific topics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 13

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

International Accounting Specific Topics

3. SUB TOPICS

1. International Accounting Specific Topics

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	Explain international accounting specific topics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

COURSE TITLE : International Accounting
COURSE CODE : EA 492
CREDIT HOURS : 3 X 60 Minute
NUMBER OF MEETING : 14

1. OBJECTIVES

1. GENERAL OBJECTIVES (GO)

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

2. SPECIFIC OBJECTIVES (SO)

2. MAIN TOPICS

International Accounting Specific Topics

3. SUB TOPICS

1. International Accounting Specific Topics

COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain scope of course 2. Explain benefit of course 3. Explain competence of GO and SO	☞ Pay attention ☞ Ask question	LCD, Whiteboard
Content	1. Explain international accounting specific topics	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give question 3. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

5. EVALUATION

Give question or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Article from Published Accounting Journal.

SET OF COURSE

SHARIAH ACCOUNTING

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the contribution of Eastern civilization on accounting.

b. SPECIFIC OBJECTIVE (SO)

After discussing the contribution of Eastern civilization on accounting, students are able to explain:

- The significance of double entry
- The contribution of India.
- The contribution of Moslem
- The development in Western Europe

2. MAIN TOPIC

The contribution of Eastern civilization on accounting.

3. SUB TOPIC

- The significance of double entry.
- The contribution of India.
- The contribution of Moslem
- The development in Western Europe

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the scope of Shariah accounting2. Explaining the benefit of course3. Explaining the competency of GO and SO4. Conducting pre-test	<ul style="list-style-type: none">• Pay attention• Ask question• Answer pre-test	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the significance of double entry.2. Explaining the contribution of India on accounting3. Explaining the contribution of	Pay attention and discussion	LCD, Whiteboard

	Moslem on accounting, 4. Explaining accounting development in Western Europe.		
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the up-coming session. 	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

Storarr, AC and Scorgie. 1988. Eastern influence on the development of double entry bookkeeping, 5th World Congress of Accounting Historians, Sydney

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the contribution of Islam civilization on accounting.

b. SPECIFIC OBJECTIVE (SO)

After discussing the contribution of Islam civilization on accounting, students are able to explain:

- The relation of Islam and accounting.
- The affecting factors for the development of bookkeeping and reporting in Shariah countries and Moslem society.
- The development of bookkeeping and reporting in Shariah countries and Moslem society.

2. MAIN TOPIC

The contribution of Islam civilization on accounting.

3. SUB TOPIC

- The relation between Islam and Accounting
- The affecting factors for the development of bookkeeping and reporting in Shariah countries and Moslem society.
- The development of bookkeeping and reporting in Shariah countries and Moslem society.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the relation between Islam and Accounting2. Explaining the affecting factors for the development of	<ul style="list-style-type: none">• Presentation in groups• Pay attention and discussion	LCD, Whiteboard

	bookkeeping and reporting in Shariah countries and Moslem society. 3. Explaining the development of bookkeeping and reporting in Shariah countries and Moslem society		
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description for the up-coming session.	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Zaid, Omar Abdullah, 1997, Historical Links of Accounting Books and Reports, Working paper University of Western Sydney, Macathur.
- _____, 2004. Accounting system and recording procedures in the early Shariah State, Accounting Historian Journal.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain The weakness of modern accounting.

2. SPECIFIC OBJECTIVE (SO)

After discussing The weakness of modern accounting, students are able to explain:

- The inter-relation between accounting and capitalism
- The relation between ethics and accounting.

2. MAIN TOPIC

The weakness of modern accounting.

3. SUB TOPIC

- Inter-relation of accounting and capitalism
- Ethics and accounting

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the Inter-relation of accounting2. Explaining the relation of Ethics and accounting	<ul style="list-style-type: none">• Presentation in group• Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarizing the material2. Giving questions3. Giving general description for the up-	Pay attention and discussion	LCD, Whiteboard

	coming session.		
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5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Triuwono, Iwan. 2000. Organization and Shariah Accounting. Yogyakarta: Lkis. (Introduction).
- Muhammad. 2002. The Introduction of Shariah Accounting. Jakarta: Salemba Empat (Bab III)

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 4

1. OBJECTIVE

1. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the construction methodology of Shariah accounting.

2. SPECIFIC OBJECTIVE (SO)

After discussing the construction methodology of Shariah accounting, students are able to explain:

- ontology assumption of Shariah accounting construction.
- epistemology foundation of Shariah accounting construction.

2. MAIN TOPIC

The construction methodology of Shariah accounting.

3. SUB TOPIC

- Ontology assumption
- Epistemology foundation

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials.	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explaining the ontology assumption of Shariah accounting construction. 2. Explaining epistemology foundation of Shariah accounting construction.	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard
Summary	1. Summarizing the material	Pay attention and discussion	LCD, Whiteboard

	2. Giving questions		
	3. Giving general description for the upcoming session.		

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

Triyuwono, Iwan. 2000. Organization and Shariah Accounting. Yogyakarta: Lkis. (Bab IX).

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Shariah Accounting Theory: part I.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Shariah Accounting Theory: part I, students are able to explain:

- Basic principle of Shariah accounting.
- Basic concept of Shariah accounting theory.
- The general objective of Shariah financial report.

2. MAIN TOPIC

The Shariah Accounting Theory: part I.

3. SUB TOPIC

- Basic principle of Shariah accounting.
- Basic concept of Shariah accounting theory.
- The general objective of Shariah financial report.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials.	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explaining the basic principle of Shariah accounting 2. Explaining basic concept of Shariah accounting theory 3. Explaining the general	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard

	objective of Shariah financial report.		
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming session. 	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Hameed, Sahul. The emerging issues on the objectives and characteristics of Shariah Accounting for Shariah business organization.
- Triyuwono. Iwan. 2002a. The synergy of binary opposition: the formulation of the basic objective of Shariah accounting financial report, national seminar on shariah economics. Jakarta: Forum Studi Islam Senat Mahasiswa FE-UI.
- _____.2002b. The basic concept of Shariah accounting theory. Seminar Shariah Accounting Event-2002 by Divisi Kajian Akuntansi dan Manajemen Islami (KiAMI) Forum Studi Islam Senat Mahasiswa FE-UI, October 29, 2002.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain The Shariah accounting theory: part II.

b. SPECIFIC OBJECTIVE (SO)

After discussing The Shariah accounting theory: part II, students are able to explain:

- Accounting theory in term of Islam
- The implication of Western accounting on Shariah accounting.
- The difference between Western accounting theory and Shariah accounting theory

2. MAIN TOPIC

The Shariah accounting theory: part II.

3. SUB TOPIC

- Accounting theory in term of Islam
- The implication of Western accounting on Shariah accounting.
- The difference between Western accounting theory and Shariah accounting theory

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining accounting in term of Islam,2. Explaining the implication of Western accounting theory on Shariah	<ul style="list-style-type: none">• Presentation in group• Pay attention and discussion	LCD, Whiteboard

	accounting also the difference between Western accounting theory and Shariah accounting theory.		
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming session. 	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Hameed, Sahul. 2002. From conventional accounting to Shariah accounting: review of the development western accounting theory and its implication for and differences in the development of Shariah accounting. www.Shariah_accounting.com
- Lewis, Mervyn K. 2001. Islam and Accounting

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 7

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain The Shariah accounting theory: part III.

b. SPECIFIC OBJECTIVE (SO)

After discussing The Shariah accounting theory: part III, students are able to explain:

- The sorts of financial report
- The forms of financial report.

2. MAIN TOPIC

The Shariah accounting theory: part III.

3. SUB TOPIC

The sorts and forms of Shariah financial report.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials. 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explaining the sorts 2. Explaining the forms of financial report. 	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming 	Pay attention and discussion	LCD, Whiteboard

	session.		
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5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Baydoun, N, and Roger Willet. 2000. Shariah corporate report. Abacus, Vol. 36, No. 1, pp. 71-90.
- Hameed, Sahul and Rizal Yaya. The future of Shariah corporate reporting: lessons from alternative western accounting reports.
- Sulaiman, Maliah & Roger Willet. 2003. Using the Hofstede Gray Framework to argument normatively for an extension of Shariah corporate reports, Malaysian Accounting Review (2003). Vol 2(1)

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 8

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Shariah banking: part I.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Shariah banking: part I, students are able to explain:

- The characteristic of Shariah banking
- The products and services of Shariah banking
- The financial report of Shariah banking

2. MAIN TOPIC

The Shariah banking: part I.

3. SUB TOPIC

- The characteristic of Shariah banking
- The products and services of Shariah banking
- Financial report of Shariah banking

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials.	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explaining the characteristic of Shariah banking, 2. Explaining the products and services of Shariah banking 3. Explaining the financial report of	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard

	Shariah banking.		
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming session. 	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

Karim, Adiwarmān. 2004. *Shariah Banks, Fiqih Analysis and Finance*. Jakarta: PT Raja Grafindo Persada.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Shariah banking: part II.

b. SPECIFIC OBJECTIVE (SO)

After discussing students are able to explain:

- PSAK No. 59
- PAPSI
- the effect of Shariah economy principle on the construction of accounting standard
- critics of PSAK No. 59.

2. MAIN TOPIC

The Shariah banking: part II.

3. SUB TOPIC

- PSAK No. 59.
- PAPSI
- the effect of Shariah economy principle on the construction of accounting standard
- critics of PSAK No. 59.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials.	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explaining PSAK No. 59, 2. Explaining PAPSI, 3. Explaining the effect of Shariah economy	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard

	principle on the construction of accounting standard 4. Criticizing PSAK No. 59.		
Summary	1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming session.	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- IAI. 2002. PSAK 59: Sharia'ate accountign for banking institution. Jakart. Salemba Empat.
- Rahman. Shadia. Shariah accounting standards. www.Shariah_accounting.com
- Taheri, Moh. R. The Basic principles of Shariah Economy and Their Effects on accounting standards setting. www.Shariah_accounting.com.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Shariah banking: part III.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Shariah banking: part III, students are able to explain:

- The alternative disclosure of Shariah banking.
- The alternative performance measurement for Shariah banking.

2. MAIN TOPIC

The Shariah banking: part III.

3. SUB TOPIC

- The alternative disclosure of Shariah banking.
- The alternative performance measurement for Shariah banking.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials.	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explaining the alternative disclosure for Shariah banking 2. Explaining the alternative performance measurement for shariate banking.	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard
Summary	1. Summarizing the material	Pay attention and discussion	LCD, Whiteboard

	2. Giving questions		
	3. Giving general description for the upcoming session.		

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

Hameed. Sahul. et. al. Alternative disclosure and performance measures for Shariah Banks

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 11

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Shariah management accounting.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Shariah management accounting, students are able to explain:

- The theory of Shariah firm
- Agency problems
- Business contract
- Corporate performance measurements

2. MAIN TOPIC

Shariah management accounting.

3. SUB TOPIC

- The theory of Shariah firm
- Agency problems
- Business contract
- Corporate performance measurements

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the theory of Shariah firm,2. Explaining agency problems,3. Explaining business contract,	<ul style="list-style-type: none">• Presentation in group• Pay attention and discussion	LCD, Whiteboard

	4. Explaining corporate performance measurement.		
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 3. Giving general description for the upcoming session. 	Pay attention and discussion	LCD, Whiteboard

5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Abdul, Awwal Sarker. Shariah business contracts, agency problem and the theory of the Shariah firm. International Journal of Shariah Financial Services. Vol. 1 No. 2.
- Triyuwono. Iwan. 2004. Balancing performance measurement by using the tradition of Islam, Tao and Java. Paper submitted to the International Management Accounting Conference III, Kuala Lumpur, Malaysia, 12-13 July 2004.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Auditing for Shariah banking part I.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Auditing for Shariah banking part I, students are able to explain:

- Objectives and principles in auditing
- Ethics in auditing
- Audit contracts

2. MAIN TOPIC

The Auditing for Shariah banking part I.

3. SUB TOPIC

- Objectives and principles in auditing
- Ethics in auditing
- Audit contracts

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the objectives and audit principle,2. Explaining ethics in auditing3. Explaining contracts in audit.	<ul style="list-style-type: none">• Presentation in group• Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarizing the material	Pay attention and discussion	LCD, Whiteboard

	2. Giving questions 3. Giving general description for the upcoming session.		
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5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

AAOIFL. 1998. Accounting and auditing standards for Shariah financial institution. Manama. Bahrain.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
 COURSE CODE/CREDIT : EA 494
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 13

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Auditing for Shariah banking part II.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Auditing for Shariah banking part II, students are able to explain:

- Audit report
- DPS: Duty, Composition and review report of Shariah accounting.

2. MAIN TOPIC

The Auditing for Shariah banking part II.

3. SUB TOPIC

- Audit report
- DPS: Duty, Composition and review report of Shariah accounting.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explaining the competency of GO and SO 2. Giving questions related to last week's materials. 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explaining the audit report, 2. Explaining DPS: Duty, Composition, and Review report of Shariah accounting. 	<ul style="list-style-type: none"> • Presentation in group • Pay attention and discussion 	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summarizing the material 2. Giving questions 	Pay attention and discussion	LCD, Whiteboard

	3. Giving general description for the upcoming session.		
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5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- AAOIFL. 1998. Accounting and auditing standards for Shariah financial institution. Manama. Bahrain.
- Ahmed. Rifaat. The Independence of religious and external auditors: the case of Shariah Banks. AAAJ. 3,3.

SET OF COURSE

COURSE TITLE : SHARIAH ACCOUNTING
COURSE CODE/CREDIT : EA 494
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following this course, students are able to explain the Research in Shariah accounting.

b. SPECIFIC OBJECTIVE (SO)

After discussing the Research in Shariah accounting, students are able to explain:

- The need of research in Shariah accounting.
- The example of research in Shariah accounting.
- The design research in Shariah accounting.

2. MAIN TOPIC

The Research in Shariah accounting.

3. SUB TOPIC

- The need of research in Shariah accounting.
- The example of research in Shariah accounting.
- The design research in Shariah accounting.

4. COURSE ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explaining the competency of GO and SO2. Giving questions related to last week's materials.	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explaining the need of research in Shariah accounting2. Explaining the example of research in Shariah accounting	<ul style="list-style-type: none">• Presentation in group• Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarizing the material	Pay attention and discussion	LCD, Whiteboard

	2. Giving questions 3. Giving general description for the upcoming session.		
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5. EVALUATION

Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES

- Hameed. Sahul.2001.the need for fundamental research in Inslamic accounting. www.Shariah_accounting.com
- Yaya, Rizal and Shahul Hameed. Objectives and characteristics of Shariah accounting: perceptions of Moslem accounting in Yogyakarta, Indoensia.