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


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

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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about system</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about documentation</td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
<td>discussion</td>
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6. REQUIRED REFERENCES
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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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
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<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention Ask question</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about DBMS</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about EDP</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
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   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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>Phase</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about computer security system and information</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
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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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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
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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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
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</tr>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about planning system</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions</td>
<td>discussion</td>
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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

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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

<table>
<thead>
<tr>
<th>Phase</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about System implementation, operation and controlling</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
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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**
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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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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
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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

<table>
<thead>
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<td>Introduction</td>
<td>a. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>b. Giving questions are relating with the last week</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about expenditure cycle application.</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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6. REQUIRED REFERENCES
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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

<table>
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<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about production cycle application</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Giving questions</td>
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<tr>
<td></td>
<td>3. Giving general description about future course</td>
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</table>
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

<table>
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<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions that are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Explain about financial cycle application.</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
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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.

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### Setting of Course Unit’s Sessions

<table>
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<tr>
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<tbody>
<tr>
<td>Lecture</td>
<td>: Auditing I.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
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<tr>
<td>Sessions</td>
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<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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*Auditing II 2007*
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 | 1st |
| Duration | 150 Minutes |

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Learning Activities

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<th>Media</th>
</tr>
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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations auditee, bookkeeping and opinion of auditing.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates kuliah Memberi image of kuliah which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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</tbody>
</table>
A. Integrity.
B. Objectivity.
C. Confidentiality.
D. Independence.
Lecture: Auditing I.
Credit Hours: 3.
Session: 2nd.
Duration: 150 Minutes.

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<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spider, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<tr>
<td>Conclusion</td>
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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.
Learning Activities

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<td>Explains reasoning of imposition of audit.</td>
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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, cut, and obligations.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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.
Course Evaluation

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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.
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<tbody>
<tr>
<td>Lecture</td>
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<tr>
<td>Prerequisite</td>
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<td>Session</td>
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Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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.
**Learning Activities**

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<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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**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.

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*Auditing II 2007*
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.
**Learning Activities**

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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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**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 directs 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.


**Session**: 8th.

**Duration**: 150 Minutes.

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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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**Response / Quiz / Examination**

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

A. Compare client and industry data.

B. Compare client data with similar prior-period data.

C. Compare client data with auditor-determined expected results.

*Auditing II 2007*
D. Compare client data with auditor-determined expected results.
E. Compare client data with expected results, using non financial data.
**Learning Activities**

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<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
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**Response / Quiz / Examination**

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

A. Procedures to obtain an understanding of internal control.

B. Tests of controllership.

C. Substantive tests of transactions.

D. Analytical procedures.

E. Tests of details of balances.
Lecture: Auditing I.
Credit Hours: 3.
Session: 10th.
Duration: 150 Minutes.

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<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
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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.

_Auditing II 2007_
Learning Activities

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<td>Presentation</td>
<td>Explains calculation installment payment of auditing.</td>
<td>Sits, hears, response with answer or staff explanation of lecturer.</td>
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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.
<table>
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<tr>
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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.

Auditing II 2007
Learning Activities

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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.
<table>
<thead>
<tr>
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<th>EA 391.</th>
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<td>Conclusion</td>
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<td>Evaluates practice by giving try-out semester final exam.</td>
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### 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 with materiality level, significance in terms of reasonable users’ decisions and type of opinion?
### Setting of Course Unit’s Sessions

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Auditing II.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 4.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Auditing I.</td>
</tr>
<tr>
<td>Session</td>
<td>: 14.</td>
</tr>
<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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</tbody>
</table>
Setting of Course Unit’s Sessions

| Lecture         | : Auditing II. |
| Credit Hours    | : 4. |
| Prerequisite    | : Auditing I. |
| Session         | : 1st. |
| Duration        | : 150 Minutes. |

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<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
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Learning Activities

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

Course Evaluation
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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

Audit II 2007
Code of Lecture: EAP 392  
Lecture: Auditing II  
Credit Hours: 4.  
Prerequisite: Auditing I  
Session: 2nd  
Duration: 150 Minutes.

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<thead>
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Learning Activities

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<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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Course Evaluation

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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.

Auditing II 2007
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.
<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EAP 392.</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>Auditing II.</td>
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<tr>
<td>Session</td>
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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, cutter, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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Course Evaluation

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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.
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 effectiveness 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?
A. Recorded or existent accounts, or statements.
B. Both unrecorded nor existent accounts, or misstatements.
C. Unrecorded or nonexistent accounts, or understatements.
D. Unrecorded or nonexistent accounts, or misstatements.
E. Recorded or existent balances, or misstatements.

Auditing II 2007
Lecture : Auditing II.
Credit Hours : 4.
Prerequisite : Auditing I.
Session : 5th
Duration : 150 Minutes.

<table>
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<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
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<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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Course Evaluation

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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.

Auditing II 2007
Lecture : Auditing II.
Credit Hours : 4.
Prerequisite : Auditing I.
Session : 6th
Duration : 150 Minutes.

<table>
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<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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. Analize statements from legal counsel.
C. Obtain a letter from each major attorney of the client as to the status of pending litigation.

_Auditing II 2007_
D. Review audit documentation for any information that may indicate a potential contingency.
E. Examine future contract in force.
Learning Activities

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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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Course Evaluation

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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.
Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<td>Evaluates matter</td>
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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.
<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EAP 392.</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
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<tr>
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<tr>
<td>Prerequisite</td>
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<tr>
<td>Session</td>
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Learning Activities

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<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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Response / Quiz / Examination

Choose the right answer and explain the reason. Characteristics of the Capital Acquisition and Repayment Cycle are stated below, except
A. Few transactions affect the account balances, but each one is often highly material in amount.
B. The exclusion of a single transaction could be material in itself.
C. There is a legal relationship between the client entity and the holder of the stock, bond, or similar ownership document.
D. There is a direct relationship between the interest and dividends accounts, debt and equity.
E. All answers are right.
<table>
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<td>Lecture</td>
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<td>Session</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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Response / Quiz / Examination

Choose the right answer and explain the reason. Compilation Form of Report is objected below, except
A. Compilation with full disclosure
B. It requires disclosures in accordance with GAAP.
C. Compilation that omits substantially interim disclosures
D. 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.
Lecture: Auditing II.  
Credit Hours: 4.  
Prerequisite: Auditing I.  
Session: 11th.  
Duration: 150 Minutes.

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**Learning Activities**

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<td>Explains calculation installment payment of auditing.</td>
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**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.
Learning Activities

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<td>Presentation</td>
<td>Practice of compliance audit.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
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<td>Conclusion</td>
<td>Embraces matter</td>
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Response / Quiz / Examination

Choose the right answer and explain the reason. Tests of Details of Balances for Liability Accounts include these accounts, except
A. Amounts withheld from employees’ pay.
B. Accrued salaries and wages.
C. Accrued commissions, Accrued bonuses.
D. Accrued vacation receivable, sick pay, or other expenses.
E. Accrued payroll taxes.

Auditing II 2007
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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.
Learning Activities

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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice of compliance test.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
<td></td>
</tr>
</tbody>
</table>

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

A. Relationship of cut-off to physical observation of inventory and Inventory in transit.
B. Relationship of cut-off to physical observation of inventory and Inventory in transit.
C. Relationship of cut-off to physical observation of inventory and Inventory in transit.
D. Relationship of cut-off to physical observation of inventory and Inventory in transit.
E. Relationship of cut-off to physical observation of inventory and Inventory in transit.
## Setting of Course Unit’s Sessions

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Seminar of Auditing.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Auditing II.</td>
</tr>
<tr>
<td>Session</td>
<td>: 14.</td>
</tr>
<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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</table>
Setting of Course Unit's Sessions

<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EA 491.</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>Seminar of Auditing.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Auditing II.</td>
</tr>
<tr>
<td>Session</td>
<td>1st</td>
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<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
</table>

Learning Activities

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

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 effectiveness 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 critics would be scored as points of class. So the kind of response will be measured by their participation.

Seminar Auditing 2007
<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EA 491</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>Seminar of Auditing</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Auditing II</td>
</tr>
<tr>
<td>Session</td>
<td>2nd</td>
</tr>
<tr>
<td>Duration</td>
<td>150 Minutes</td>
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<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>background, procedure, and examination in inspection of accountancy done by accountant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Learning Activities

<table>
<thead>
<tr>
<th>Phase</th>
<th>Lecturer Activity</th>
<th>Students' Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax,</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object , PTKP,M EKANISM of obligation cash P Ph, P Ph to overseas wp.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluation of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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Seminar Auditing 2007
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<tbody>
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<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, cutter, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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<tr>
<td>Prerequisite</td>
<td>Auditing II</td>
</tr>
<tr>
<td>Session</td>
<td>4th</td>
</tr>
<tr>
<td>Duration</td>
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</table>

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Understanding background, procedure, and examination in inspection</td>
<td>Comprehends program, process, procedure, examination and technical</td>
<td>Ethics professional &amp; auditor responsibility &amp;</td>
<td>Audit types.</td>
<td>150 Min.</td>
<td>Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Phase</th>
<th>Lecturer Activity</th>
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</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains mechanism of audit with treasurer and transaction of importer.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Evaluates of course which will come.</td>
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Seminar Auditing 2007
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<th>Lecturer Activity</th>
<th>Students' Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board,</td>
</tr>
<tr>
<td></td>
<td>audit.</td>
<td></td>
<td>Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting</td>
<td>Sits, hears, response</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and collector base.</td>
<td>with answer or stall</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>explanation of</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of</td>
<td></td>
</tr>
<tr>
<td></td>
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<td>Lecturer.</td>
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<tbody>
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<td>Lecture</td>
<td>Seminar of Auditing</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Auditing II</td>
</tr>
<tr>
<td>Session</td>
<td>6th</td>
</tr>
<tr>
<td>Duration</td>
<td>150 Minutes</td>
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<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
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**Learning Activities**

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

**Course Evaluation**

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**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 crititcs would be scored as points of class. So the kind of response will be measured by their participation.

*Seminar Auditing 2007*
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<th>Lecturer Activity</th>
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<th>Media</th>
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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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Response / Quiz / Examination

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<td>Lecture</td>
<td>Seminar of Auditing.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3.</td>
</tr>
<tr>
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<td>Auditing II.</td>
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<td>Session</td>
<td>9th.</td>
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<td>Duration</td>
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<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
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<th>Duration</th>
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</table>

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<th>Lecturer Activity</th>
<th>Students'Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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Response / Quiz / Examination

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</tr>
<tr>
<td>Credit Hours</td>
<td>3</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Auditing II</td>
</tr>
<tr>
<td>Session</td>
<td>10th</td>
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<tr>
<td>Duration</td>
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Learning Activities

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<th>Lecturer Activity</th>
<th>Students' Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
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Response / Quiz / Examination

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

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
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</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains calculation installment payment of auditing.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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Seminar Auditing 2007
Lecture : Seminar of Auditing.
Credit Hours : 3.
Prerequisite : Auditing II.
Session : 12th.
Duration : 150 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice of compliance audit.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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Credit Hours : 3.
Prerequisite : Auditing II.
Session : 13th.
Duration : 150 Minutes.

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

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 crititcits would be scored as points of class. So the kind of response will be measured by their participation.

Seminar Auditing 2007
**Code of Lecture**: EA 491.

**Lecture**: Seminar of Auditing.

**Credit Hours**: 3.

**Prerequisite**: Auditing II.

**Session**: 14th.

**Duration**: 150 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
</table>

### Learning Activities

<table>
<thead>
<tr>
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</tr>
<tr>
<td>Presentation</td>
<td>Practice of compliance test.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
<td></td>
</tr>
</tbody>
</table>

### 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

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### Setting of Course Unit's Sessions

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Seminar of Auditing.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Auditing II.</td>
</tr>
<tr>
<td>Session</td>
<td>: 14.</td>
</tr>
<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
</tr>
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</table>
Setting of Course Unit's Sessions

<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>Lecture</th>
<th>Credit Hours</th>
<th>Prerequisite</th>
<th>Session</th>
<th>Duration</th>
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<tbody>
<tr>
<td>EA 491</td>
<td>Seminar of Auditing</td>
<td>3</td>
<td>Auditing II</td>
<td>1st</td>
<td>150 Minutes</td>
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</table>

<table>
<thead>
<tr>
<th>PCI</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains understanding of taxation base, inauguration of auditee, objection and compares, inspection of audit rights and obligations auditee, bookkeeping and opinion of auditing.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates kuliah Memberi image of kuliah which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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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 critics would be scored as points of class. So the kind of response will be measured by their participation.

Seminar Auditing 2007
Learning Activities

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<tr>
<th>Phase</th>
<th>Lecturer Activity</th>
<th>Students' Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax,</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object,</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter, Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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<tr>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, cutter, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
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<td>Session</td>
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<table>
<thead>
<tr>
<th>PCI</th>
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</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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<td>Session</td>
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<table>
<thead>
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Learning Activities

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<th>Phase</th>
<th>Lecturer Activity</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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<tbody>
<tr>
<td>Lecture</td>
<td>: Seminar of Auditing.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Auditing II.</td>
</tr>
<tr>
<td>Session</td>
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<table>
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<th>PCI</th>
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<th>Main Topic</th>
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<th>Students' Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, Tollbooth Law, imposition bottom of tax, inauguration PKP, mechanism, calculation audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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Seminar Auditing 2007
ode of Lecture : EA 491.
Lecture        : Seminar of Auditing.
Credit Hours   : 3.
Prerequisite    : Auditing II.
Session        : 8th.
Duration       : 150 Minutes.

<table>
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<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
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<tbody>
<tr>
<td>Comprehends public</td>
<td>Comprehends</td>
<td>Verification and</td>
<td>Audit evidence.</td>
<td>150 Minutes.</td>
<td>Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other</td>
</tr>
<tr>
<td>performance and</td>
<td>examination in</td>
<td>matter</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>binding with</td>
<td>auditor.</td>
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<td></td>
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<td></td>
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<td>profession</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ethics, business</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ethics and area.</td>
<td></td>
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<th>Students' Activity</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and audit object, imposition bottom of audit, mechanism, calculation of audit.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Evaluates course which will come.</td>
<td></td>
<td></td>
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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

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Seminar Auditing 2007
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<th>Lecturer Activity</th>
<th>Students' Activity</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluation response of Lecturer.</td>
<td></td>
<td></td>
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<tbody>
<tr>
<td>Lecture</td>
<td>Seminar of Auditing</td>
</tr>
<tr>
<td>Credit Hours</td>
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</tr>
<tr>
<td>Prerequisite</td>
<td>Auditing II</td>
</tr>
<tr>
<td>Session</td>
<td>10th</td>
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<tr>
<td>Duration</td>
<td>150 Minutes</td>
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<table>
<thead>
<tr>
<th>PCI</th>
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**Learning Activities**

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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of audit.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains auditing (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and balance sheets).</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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**Response / Quiz / Examination**

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

<table>
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<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains calculation installment payment of auditing.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluate of course which will come.</td>
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*Seminar Auditing 2007*
| Code of Lecture | : EA 491 |
| Lecture | : Seminar of Auditing |
| Credit Hours | : 3. |
| Prerequisite | : Auditing II. |
| Session | : 12th |
| Duration | : 150 Minutes |

<table>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
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<tr>
<td>Presentation</td>
<td>Practice of compliance audit.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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<td>Prerequisite</td>
<td>Auditing II</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Session</td>
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<tr>
<td>Duration</td>
<td>150 Minutes</td>
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<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
</table>

**Learning Activities**

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

**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.
Learning Activities

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<tr>
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</tr>
</thead>
<tbody>
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<td>Antecedent</td>
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<td>Practice of compliance test.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter and evaluates of course which will come.</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
<td></td>
</tr>
</tbody>
</table>

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 crititcs 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

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

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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 |
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

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

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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

## 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**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question related to the previous week material | Pay attention  
Ask question | 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

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

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

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

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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td>Ask questions</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the audit planning</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain the define scope of financial function</td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td>discussion</td>
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<td></td>
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</table>

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention Ask question</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the audit planning</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain assess scope of purchase function</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain purchase audit process</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizes the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
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<td></td>
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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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 groups 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

<table>
<thead>
<tr>
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<th>Student Activities</th>
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</table>
| 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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Taxation I.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Intermediate Financial Accounting I.</td>
</tr>
<tr>
<td>Sessions</td>
<td>: 14.</td>
</tr>
<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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</table>
Setting of Course Unit’s Sessions

| Lecture | : Taxation I. |
| Credit Hours | : 3. |
| Prerequisite | : Intermediate Financial Accounting I. |
| Session | : 1st. |
| Duration | : 150 Minutes. |

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>co-signature tax imposer system consequence to taxpayer.</td>
<td>co-signature obligation cash procedure of tax.</td>
<td>Common rule and taxation procedures</td>
<td>- 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.</td>
<td>100 Minutes.</td>
<td>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</td>
</tr>
</tbody>
</table>

Learning Activities

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

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 imposer 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, devided 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%).

_Taxation I 2007_
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.
### Learning Activities

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

### 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 effectiveness 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 Indonesia - 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

*Taxation I 2007*
deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPN 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.
Learning Activities

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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, cutters, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Evaluates each of course which will come.</td>
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</table>

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 child. 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

_Taxation I 2007_
(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.
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 imorser system.
<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EA 497.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>Taxation I</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Intermediate Financial Accounting I</td>
</tr>
<tr>
<td>Session</td>
<td>5th</td>
</tr>
<tr>
<td>Duration</td>
<td>150 Minutes</td>
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</table>

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

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<td>Antecedent</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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</table>

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.

Taxation I 2007
Learning Activities

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<tr>
<td>Antecedent</td>
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<td>Sits, hears, silent.</td>
<td>LCD, Whiteboard, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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</table>

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 Indonesia 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

Taxation I 2007
is exist. So P Ph owed in each state is 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).
**Learning Activities**

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<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP, mechanism, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter, Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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</table>

**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 effectiveness 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?
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,-. Notaries 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 imposer 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 500000,-. 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?
Lecture: Taxation I.
Credit Hours: 3.
Prerequisite: Intermediate Financial Accounting I.
Session: 9th.
Duration: 150 Minutes.

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

Learning Activities

<table>
<thead>
<tr>
<th>Phase</th>
<th>Lecturer Activity</th>
<th>Students’ Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluation of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
</tbody>
</table>

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!
<table>
<thead>
<tr>
<th>Code of Lecture</th>
<th>EA 497</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>Taxation I</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Intermediate Financial Accounting I</td>
</tr>
<tr>
<td>Session</td>
<td>10th</td>
</tr>
<tr>
<td>Duration</td>
<td>150 Minutes</td>
</tr>
</tbody>
</table>

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

### Learning Activities

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

### 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 piece 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
Description; 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.

Taxation I 2007
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.
<table>
<thead>
<tr>
<th>Course of Lecture: Taxation I.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Hours: 3.</td>
</tr>
<tr>
<td>Prerequisite: Intermediate Financial Accounting I.</td>
</tr>
<tr>
<td>Session: 11th</td>
</tr>
<tr>
<td>Duration: 150 Minutes.</td>
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Learning Activities

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<td>Antecedent</td>
<td>Explains reasoning of imposition of tax.</td>
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<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains calculation installment payment of tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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Course Evaluation

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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,-.
PPh collected by other party (PPh section 22) Rp 10.000.000,-.
PPh 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 : 12th
Duration : 150 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
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</thead>
</table>
| understand method calculation tax liability. | Doing reporting of tax in tax return (SPT). | Practice Of PPN, PPBM & PBB | Practice Of Admission filling of SPT PPBM and PPn BM, SPOP and SPPT PBB. | 100 Minutes. | 1) UU No. 17 / 2000 along with its execution order.

Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Practice Of Admission filling of SPT PPBM, SPOP and SPPT PBB.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
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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 effectiveness in class.

Response / Quiz / Examination

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

Taxation I 2007
<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Taxation I.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 3.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Intermediate Financial Accounting I.</td>
</tr>
<tr>
<td>Session</td>
<td>: 13th</td>
</tr>
<tr>
<td>Duration</td>
<td>: 150 Minutes.</td>
</tr>
</tbody>
</table>

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<td>Explains reasoning of imposition of tax.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice Of Admission filling of SPT PPH PASAL 21 and 26.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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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.
### Learning Activities

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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice of Admission filling of SPT PPh individual and corporate.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter and evaluates course which will come.</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
<td></td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Lecture Code</th>
<th>: EA 498</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Taxation of II</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>: 4.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Taxation I.</td>
</tr>
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</table>
Out Lines of Teaching Program

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<tr>
<th>Lecture Code</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>Taxation II</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>4.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Taxation I.</td>
</tr>
</tbody>
</table>

Description

This lecture gives understanding about execution mechanism of calculation, reporting and payment of obligation of tax in the imposer 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 imposer system consequence as a tax payer.
2) The application of rule of tax and integration of accountancy in calculation tax is owed.
3) Understanding calculation method, and reporting of tax is owed.

Purpose of special instruksional (PSI)

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

Taxation II 2007
<table>
<thead>
<tr>
<th>No.</th>
<th>SIO</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>General PPh</td>
<td>- State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash P Ph, P Ph to overseas wp.</td>
<td></td>
<td>150 Minutes.</td>
<td>1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
<tr>
<td>8.</td>
<td>PPN and P Ph BM</td>
<td>- Background, Subject and tax object, Tollbooth order, imposition base of Tax, Inauguration PKP, Mechanism, calculation of Tax.</td>
<td></td>
<td>150 Minutes.</td>
<td>1) UU No. 18 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
<tr>
<td>9.</td>
<td>SKFLN (Overseas Fiscal Letter) and Bea Meterai</td>
<td>- Purpose, Classification, Sanction, and when its deadline.</td>
<td></td>
<td>150 Minutes.</td>
<td>Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
<tr>
<td>10.</td>
<td>Doing Tax</td>
<td>- Accountancy PPh (decrease,</td>
<td></td>
<td>150 Minutes.</td>
<td>Endang Kiswara, Konsep</td>
</tr>
</tbody>
</table>

_Taxation II 2007_
<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>integration of bookkeeping of tax in system accounting information.</strong></td>
<td>accountancy</td>
<td>fluctuation of currency, timing difference and permanent difference, accountancy profit and fiscal profit, reconciliation of fiscal, and - Accountancy PPN.</td>
<td></td>
<td>Minutes</td>
<td>dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
<tr>
<td><strong>11.</strong></td>
<td>P Ph section 25 and section 29</td>
<td>Calculation of instalment of tax.</td>
<td></td>
<td>150 Minutes</td>
<td>UU No. 17/2000 along with its execution order.</td>
</tr>
<tr>
<td><strong>12.</strong></td>
<td>Practice Of PPN, PPN BM &amp; PBB</td>
<td>- Practice Of Admission filling of SPT PPN and PPh BM, SPOP and SPPT PBB.</td>
<td></td>
<td>150 Minutes</td>
<td>Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.</td>
</tr>
<tr>
<td><strong>14.</strong></td>
<td>Practice Of PPH BADAN &amp; People person</td>
<td>- Practice Of Admission filling of SPT PPh individu and corporate.</td>
<td></td>
<td>150 Minutes</td>
<td>Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.</td>
</tr>
</tbody>
</table>
Result of Analysis Instructional Taxation II

- Student gets the picture obligation cash procedure of tax collected in self-assessment and its the implication to accountancy performance.

- Fills SPT PPH

- Co-signature reconciliation process of fiscal

- Co-signature accounting process PPN

- Calculates PPH PASAL 21 and section 26

- Calculates PPH PASAL 22, 23 and 24

- Calculates PPH BADAN and Orang Pribadi

- Calculates PPN and PPn BM

- Calculates PBB and BPHITB

- Comprehends obligation cash consequence of state tax collected in as of self assessment

- Co-signature tax impealer system applied in Indonesia

Taxation II 2007
### Setting of Course Unit’s Sessions

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>: Taxation II.</td>
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<tr>
<td>Credit Hours</td>
<td>: 4.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>: Taxation I.</td>
</tr>
<tr>
<td>Session</td>
<td>: 14.</td>
</tr>
<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
</tr>
</tbody>
</table>

*Taxation II 2007*
Setting of Course Unit's Sessions

| Lecture         | : Taxation II. |
| Credit Hours    | : 4. |
| Prerequisite    | : Taxation I. |
| Session         | : 1st |
| Duration        | : 100 Minutes. |

<table>
<thead>
<tr>
<th>PCI</th>
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<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>co-signature tax imposer system consequence to taxpayer.</td>
<td>co-signature obligation cash procedure of tax.</td>
<td>Common rule and taxation procedures</td>
<td>- 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.</td>
<td>100 Minutes.</td>
<td>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</td>
</tr>
</tbody>
</table>

Learning Activities

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<td>Antecedent</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates kuliah Memberi image of kuliah which will come.</td>
<td>evaluation response of Lecturer.</td>
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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 effectiveness 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 imposer 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

*Taxation II 2007*
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 Indonesia - 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 1 (area tax) Rp 5 million.
Learning Activities

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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax,</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash PPh, PPh to overseas wp.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
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Course Evaluation

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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

*Taxation II 2007*
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.
Learning Activities

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<td></td>
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<td></td>
<td>Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, cutter,</td>
<td>Sits, hears, response with answer or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>rights and obligations wp,</td>
<td>stall explanation of lecturer.</td>
<td></td>
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<tr>
<td></td>
<td>calculation.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of lecturer.</td>
<td></td>
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<td>Evaluates of course which will come.</td>
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Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 child. 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

Taxation II 2007
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.
Course Evaluation

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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

Taxation II 2007
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.
Learning Activities

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<td></td>
<td>tax,</td>
<td></td>
<td>Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter, evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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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.

Taxation II 2007
**Learning Activities**

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<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<td>Conclusion</td>
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**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

*Taxation II 2007*
is exist. So P Ph owed 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).
Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains subject and tax object, Tollbooth Law, imposition bottom of tax,</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Inauguration PKP, mechanism calculation tax.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
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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?

*Taxation II 2007*
Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter. Evaluates of course which will come.</td>
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Response / Quiz / Examination

1. At 14 February 2004 Mr. Subeki 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 imposer 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?

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<td>Understand the application of</td>
<td>Integrates bookkeeping</td>
<td>SKFLN (Overseas Fiscal</td>
<td>Purpose, Classification, Sanction, and When</td>
<td>100</td>
<td>1) Law No. 17 The year 2000 along with its (the execution order.</td>
</tr>
<tr>
<td>calculation tax liability.</td>
<td>information system.</td>
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### Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
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**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!

---

*Taxation II 2007*
**Code of Lecture**: EA 498.
**Lecture**: Taxation II.
**Credit Hours**: 4.
**Prerequisite**: Taxation I.
**Session**: 10th
**Duration**: 100 Minutes.

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<th>Duration</th>
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<tbody>
<tr>
<td>understand the application of rule of tax and accounting in calculation tax liability.</td>
<td>Integrates bookkeeping of tax in accounting information system.</td>
<td>Tax accounting</td>
<td>Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.</td>
<td>100 Minutes.</td>
<td>1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
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<tr>
<td>Presentation</td>
<td>Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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**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,

*Taxation II 2007*
• 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 December 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 piece 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

Description; 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.

Taxation II 2007
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.
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<tr>
<td>Presentation</td>
<td>Explains calculation installment payment of tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<td>Conclusion</td>
<td>Embraces matter, Evaluation response of Lecturer.</td>
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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,-.

oversens PPh Credit Insurancearsi (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!
<table>
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<tbody>
<tr>
<td>Lecture</td>
<td>Taxation II</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>4</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Taxation I</td>
</tr>
<tr>
<td>Session</td>
<td>12th</td>
</tr>
<tr>
<td>Duration</td>
<td>100 Minutes</td>
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<tr>
<th>PCI</th>
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<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>understand</td>
<td>Doing</td>
<td>Practice Of PPN, PPN</td>
<td>Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.</td>
<td>100 Minutes.</td>
<td>1) UU No. 17 / 2000 along with its execution order.</td>
</tr>
<tr>
<td>calculation</td>
<td>of tax in</td>
<td></td>
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<td></td>
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<tr>
<td>tax liability.</td>
<td>tax return</td>
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<td>(SPT)</td>
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**Learning Activities**

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<tbody>
<tr>
<td>Antecedent</td>
<td>Explains reasoning of imposition of tax.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
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</table>

**Course Evaluation**

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**Response / Quiz / Examination**

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPn BM.
<table>
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<tbody>
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<tr>
<td>Credit Hours</td>
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<td>Prerequisite</td>
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<tr>
<td>Session</td>
<td>: 13th</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Practice Of Admission filling of SPT PPH PASAL 21 and 26.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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Course Evaluation

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Response / Quiz / Examination

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<tr>
<td>Session</td>
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</tr>
<tr>
<td>Presentation</td>
<td>Practice of Admission filling of SPT PPh individual and corporate.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
<td></td>
</tr>
</tbody>
</table>

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 effectiveness in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.
## Setting of Course Unit's Sessions

<table>
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<tbody>
<tr>
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<tr>
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<td>: Taxation I.</td>
</tr>
<tr>
<td>Session</td>
<td>: 14.</td>
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<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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*Taxation II 2007*
Setting of Course Unit's Sessions

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

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<tbody>
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<td>Explains reasoning of imposition of tax.</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol,</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains understanding of taxation base, Inauguration of taxpayer,</td>
<td>Sits, hears, response</td>
<td></td>
</tr>
<tr>
<td></td>
<td>objection and compares, inspection of tax, rights and obligations</td>
<td>with answer or stall explanation of lecturer.</td>
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<tr>
<td></td>
<td>wp, Bookkeeping and sanction of taxation.</td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>evaluation response of Lecturer.</td>
<td></td>
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<tr>
<td></td>
<td>Evaluates kuliah Memberi image of kuliah which will come.</td>
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Course Evaluation

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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 impouser 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

Taxation II 2007
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 Indonesia - 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 1 (area tax) Rp 5 million.
Learning Activities

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<td>Sits, hears, silent.</td>
<td>LCD, White board,</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object , PTKP, MEKANISM of obligation cash P Ph, P Ph to overseas wp.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
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<td></td>
<td>Evaluates course which will come.</td>
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Course Evaluation

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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, dividen 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 Indonesia - 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%, PPN 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.
Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, cutter, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter, Evaluates of course which will come.</td>
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Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 child. 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

*Taxation II 2007*
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 chlid will follow the mother. Based on this data, tries you to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.
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 Indonesia - 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 Quay (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.
Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<td>Conclusion</td>
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<td>Evaluation response of Lecturer.</td>
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<tbody>
<tr>
<td>understanding the application of rule of tax and accountancy in calculation tax is owed, understanding tax imposer system consequence to administration burden of taxpayer.</td>
<td>Calculates tax liability.</td>
<td>PPh section 23 and section 4 article 2.</td>
<td>Collector, Cutter, and Collector base.</td>
<td>100 Minutes.</td>
<td>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.</td>
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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 Peuang 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.

Taxation II 2007
Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Explains mechanism of inter-states tax credit, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
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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 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

*Taxation II 2007*
is exist. So P Ph owed in each state is 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).
Learning Activities

<table>
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<td>Antecedent</td>
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<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP, mechanism, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
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</table>

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?
Learning Activities

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<td>Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.</td>
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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 imposer 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?

*Taxation II 2007*
Lecture : Taxation II.
Credit Hours : 4.
Prerequisite : Taxation I.
Session : 9th.
Duration : 100 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
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<th>Sub Topic</th>
<th>Duration</th>
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</table>
| 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).

Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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Course Evaluation

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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!
Learning Activities

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 effectiveness 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,

   Taxation II 2007
- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, return sale of car tire Rp 50 million,
- return 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 piece 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 Descriptive; 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.

Taxation II 2007
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.
Learning Activities

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</tr>
<tr>
<td>Presentation</td>
<td>Explains calculation installment payment of tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<tr>
<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluation response of Lecturer.</td>
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<td></td>
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Course Evaluation
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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!
<table>
<thead>
<tr>
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<th>EA 498.</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>Taxation II.</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>4.</td>
</tr>
<tr>
<td>Prerequisite</td>
<td>Taxation I.</td>
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<tr>
<td>Session</td>
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<td>100 Minutes.</td>
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<th>Duration</th>
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</tr>
</thead>
<tbody>
<tr>
<td>understand method</td>
<td>Doing reporting</td>
<td>Practice Of PPN, PPN</td>
<td>Practice Of Admission filling of SPT PPN and PPN BM, SPOP and SPPT PBB.</td>
<td>100 Minutes.</td>
<td>1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
</tr>
<tr>
<td>calculation</td>
<td>of tax in tax</td>
<td>BM &amp; PBB</td>
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<tr>
<td>tax liability.</td>
<td>return (SPT).</td>
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<td></td>
<td>tax.</td>
<td></td>
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<tr>
<td>Presentation</td>
<td>Practice Of Admission filling of SPT</td>
<td>Does case or stall</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PPN and PPN BM, SPOP and SPPT PBB.</td>
<td>explanation of lecturer.</td>
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<td>Conclusion</td>
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Course Evaluation

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Response / Quiz / Examination

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

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**Response / Quiz / Examination**

Finalizes practice assignments of discussion fundamental section 21 and section 26.
Lecture: Taxation II.
Credit Hours: 4.
Prerequisite: Taxation I.
Session: 14th.
Duration: 100 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Understanding</td>
<td>Reporting of tax in</td>
<td>Practice of Admission filling of SPT PPh</td>
<td>Practice of Admission filling of SPT PPh Orang</td>
<td>100 Minutes.</td>
<td>1) UU No. 17 / 2000 along with its execution</td>
</tr>
<tr>
<td>method calculation</td>
<td>tax return (SPT).</td>
<td>Orang Pribadi and Badan.</td>
<td>Orang Pribadi and Badan.</td>
<td></td>
<td>order.</td>
</tr>
<tr>
<td>is owed.</td>
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<td></td>
<td></td>
<td></td>
<td>2) Endang Kiswara, Konsep dan Aplikasi</td>
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<tr>
<td>Presentation</td>
<td>Practice of Admission filling of SPT PPh individual and corporate.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
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<td>Conclusion</td>
<td>Embraces matter</td>
<td>Evaluates practice by giving try-out semester final exam.</td>
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Course Evaluation

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Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.
# Setting of Course Unit’s Sessions

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<thead>
<tr>
<th>Code of Lecture</th>
<th>: EA 495.</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>: Accounting for Taxation.</td>
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<td>Credit Hours</td>
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<tr>
<td>Prerequisite</td>
<td>: Taxation II.</td>
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<td>Session</td>
<td>: 14</td>
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<tr>
<td>Duration</td>
<td>: Each 150 Minutes.</td>
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Setting of Course Unit's Sessions

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<td>: Taxation II.</td>
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<tr>
<td>Session</td>
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<td>Duration</td>
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<td>co-signature tax imposer system consequence to taxpayer.</td>
<td>co-signature obligation cash procedure of tax.</td>
<td>Common rule and taxation procedures</td>
<td>- 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.</td>
<td>100 Minutes.</td>
<td>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</td>
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<td>Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.</td>
<td>Sits, hears, response with answer or staff explanation of lecturer.</td>
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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 imposer 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 Indonesia - 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 1,5 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.
Learning Activities

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<td>Presentation</td>
<td>Explains state tax, area tax, subject and tax object, PTKP, MEKANISM of obligation cash PPh, PPh to overseas wp.</td>
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Response / Quiz / Examination
Based on data following explains tax subject, taxpayer, and the tax object!
PT. Hour 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 1 (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.
Learning Activities

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<td>Explains reasoning of imposition of tax,</td>
<td>Sits, hears, silent.</td>
<td>LCD, White board, Spidol, Speaker.</td>
</tr>
<tr>
<td>Presentation</td>
<td>Explains subject and tax object, cutter, rights and obligations wp, calculation.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
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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 child. 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)!

Accounting for Taxation 2007
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 495.
Lecture: Accounting for Taxation.
Credit Hours: 3.
Prerequisite: Taxation II.
Session: 4th.
Duration: 150 Minutes.

<table>
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<tbody>
<tr>
<td>understand the application of rule of tax and accountancy in calculation tax is owed,</td>
<td>Calculates tax liability.</td>
<td>P Ph section 22 General PPh.</td>
<td>Treasurer, and Importer.</td>
<td>100 Minutes.</td>
<td>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.</td>
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<td>Explains reasoning of imposition of tax</td>
<td>Sits, hears, silent.</td>
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<tr>
<td>Presentation</td>
<td>Explains mechanism of tax with treasurer and transaction of importer.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<td>Conclusion</td>
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**Response / Quiz / Examination**

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deividen 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

*Accounting for Taxation 2007*
(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 imposter system.

Accounting for Taxation 2007
Learning Activities

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<td>Presentation</td>
<td>Explains collector procedure, cutting, and collector base.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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 1 No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.

Accounting for Taxation 2007
(2) Giving of car toss present for the price of Rp 200,000,000,- to B, having address in Jl.
   Turnapel No. 22 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.
Learning Activities

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<td>Explains mechanism of inter-states tax credit, calculation tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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 Indonesia 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 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 exist. So Ph oweed in each state is 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).
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<td></td>
<td>Tollbooth Law, imposition bottom of tax, Inauguration PKP, mechanism, calculation tax.</td>
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<tr>
<td>Presentation</td>
<td>Explains subject and tax object,</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<tr>
<td></td>
<td>Tollbooth Order, imposition bottom of Tax,</td>
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<tr>
<td></td>
<td>Background, Subject and tax object,</td>
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<td></td>
<td>PPn BM</td>
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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?
Learning Activities

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<tr>
<td>Presentation</td>
<td>Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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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?
**Course Evaluation**

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**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!

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**Code of Lecture**: EA 495.

**Lecture**: Accounting for Taxation.

**Credit Hours**: 3.

**Prerequisite**: Taxation II.

**Session**: 9th.

**Duration**: 150 Minutes.

<table>
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<tbody>
<tr>
<td>Understand the application of rule of tax and accounting in calculation tax liability.</td>
<td>Integrates bookkeeping of tax in accounting information system.</td>
<td>SKFLN (Overseas Fiscal Letter) and Bea Meterai</td>
<td>Purpose, Classification, Sanction, and When deadline.</td>
<td>100 Minutes.</td>
<td>1) Law No. 17 The year 2000 along with its(execution order). 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.</td>
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<tr>
<td>Presentation</td>
<td>Explains Purpose, classification, sanction, and when the deadline.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
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<td>Conclusion</td>
<td>Embraces matter Evaluation response of course which will come.</td>
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*Accounting for Taxation 2007*
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<tr>
<td>Presentation</td>
<td>Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.</td>
<td>Sits, hears, response with answer or stall explanation of lecturer.</td>
<td></td>
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<td>Conclusion</td>
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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,

*Accounting for Taxation 2007*
buy 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, return sale of car tire Rp 50 million,
- return 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 December 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 piece 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

Description: 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.
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<td>Explains calculation installment payment of tax.</td>
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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!
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<tr>
<td>understand</td>
<td>Doing</td>
<td>Practice Of PPN, PPN BM &amp; PBB</td>
<td>Practice Of Admission filling of SPT PPN and Pn BM, SPOP and SPPT PBB.</td>
<td>100 Minutes.</td>
<td>1) UU No. 17 / 2000 along with its execution order.</td>
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<td>tax liability.</td>
<td>return (SPT).</td>
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<td>Presentation</td>
<td>Practice Of Admission filling of SPT PPN and Pn BM, SPOP and SPPT PBB.</td>
<td>Does case or stall explanation of lecturer.</td>
<td></td>
</tr>
<tr>
<td>Conclusion</td>
<td>Embraces matter Evaluates of course which will come.</td>
<td>Evaluation response of Lecturer.</td>
<td></td>
</tr>
</tbody>
</table>

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 effectiveness in class.

Response / Quiz / Examination

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

Accounting for Taxation 2007
Code of Lecture : EA 495.
Lecture : Accounting for Taxation.
Credit Hours : 3.
Prerequisite : Taxation II.
Session : 13th.
Duration : 150 Minutes.

<table>
<thead>
<tr>
<th>PCI</th>
<th>PSI</th>
<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
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<tr>
<td>Understand</td>
<td>Does reporting</td>
<td>Practice Of Section 21 &amp;</td>
<td>Practice Of Admission filling of</td>
<td>100</td>
<td>1) UU No. 17 / 2000 along with its execution order.</td>
</tr>
<tr>
<td>tax liability.</td>
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</table>

Learning Activities

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

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.

**Accounting for Taxation 2007**


| Lecture         | : Taxation II. |
| Credit Hours    | : 4. |
| Prerequisite    | : Taxation I. |
| Session         | : 14th |
| Duration        | : 150 Minutes. |

<table>
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<th>Main Topic</th>
<th>Sub Topic</th>
<th>Duration</th>
<th>Reference</th>
</tr>
</thead>
</table>

**Learning Activities**

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

**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.

*Accounting for Taxation 2007*
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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<tr>
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<td>1. Describe the characteristics of Non-profit Organization and Governmental</td>
<td>Pay Attention</td>
<td>Viewer</td>
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<td></td>
<td>2. Describe the benefits of studying the characteristics of Non-profit Organization and Governmental</td>
<td>Ask Question</td>
<td>Laptop</td>
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<td></td>
<td>3. Describe the competence of GO and SO</td>
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<table>
<thead>
<tr>
<th>CONTENT</th>
<th>Describe:</th>
<th>Pay Attention</th>
<th>Viewer</th>
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<tr>
<td></td>
<td>√ The differences and similarities between ‘profit seeking’ and Non-profit Organization and Governmental</td>
<td>variety with question and answer session.</td>
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<td></td>
<td>√ The objective of Non-profit</td>
<td>Exercise</td>
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<tr>
<td>SUMMARY</td>
<td>1. Summarize Pay Attention • Viewer</td>
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<td>Organization and Governmental financial reporting</td>
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<tr>
<td>✓ 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</td>
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<tr>
<td>✓ The objectives of financial reporting for: (1) Local Government, (2) Central Government, and (3) Non-profit Organization</td>
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<tr>
<td>✓ 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</td>
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<td>Material that has been given.</td>
<td>Variety with question and answer session</td>
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<td>2. Give question</td>
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<td>3. Give general image about the next material.</td>
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E. EVALUATION
Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE
SET OF COURSE

Course Title: Public Sector Accounting
Course Code / Credit: EA 376
Duration: 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | Describe the competence of GO and SO | • Pay Attention  
              |                                         | • Ask Question  |
| CONTENT | Describe: ✓ The definition and Budgeting system of Indonesian Government  
            ✓ The benefits of studying Budgeting system of Indonesian Government | • Pay Attention variety with question and answer session. | • Viewer  
              |                                         | • Laptop          |
| SUMMARY | 1. Summarize material that | Pay Attention variety with | • Viewer  
              |                                         | • Laptop          |
E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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<tbody>
<tr>
<td></td>
<td>Describe the competence of GO and SO</td>
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<td>• Viewer</td>
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<td></td>
<td>• Ask Question</td>
<td>• Laptop</td>
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<td>CONTENT</td>
<td>Describe:</td>
<td>A. Pay</td>
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<td></td>
<td>• The role of budgeting in financial planning and managing / governmental controlling</td>
<td>Attention</td>
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<td>variety with</td>
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<td>question</td>
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<td>and answer</td>
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<td>session.</td>
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<td>Viewer</td>
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<td></td>
<td></td>
<td>Laptop</td>
<td></td>
</tr>
</tbody>
</table>
| SUMMARY | 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 | • Viewer  
• Laptop |

**E. EVALUATION**
Give brief exercise individually and discussed, to know student's understanding on this material.

**F. REQUIRED REFERENCE**
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction| Describe the competence of GO and SO   | • Pay Attention
                               | • Ask Question                    | • Viewer
                               |                                        | • Laptop                     |
| CONTENT     | Describe:                               | Pay Attention variety with question and answer session. |                |
|             | 1. The budgeting practice               |                                   |                |
|             | 2. The basic of reporting practice and budgeting accounting |                                   |                |
|             | 3. Give questions                       |                                   |                |
| SUMMARY | 4. Summarize material that has been given. | Pay Attention variety with question and answer session | Viewer  
| Summary | 5. Give question | 6. Give general image about the next material. | Laptop |

b. **EVALUATION**
Give brief exercise individually and discussed, to know student’s understanding on this material.

c. **REQUIRED REFERENCE**
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 charging 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 charging 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe Revenue Accounting 2. Describe the benefits of studying</td>
<td>• Pay Attention • Ask Question</td>
<td>• Viewer • Laptop</td>
</tr>
</tbody>
</table>
| CONTENT | 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. |
| --- | --- | --- |
| SUMMARY | 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 | Viewer  
Laptop |
E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCES
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe Fund Accounting – Financing&lt;br&gt;2. Describe the benefits of studying Fund Accounting – Financing&lt;br&gt;3. Describe the competence of GO and SO</td>
<td>• Pay Attention&lt;br&gt;• Ask Question</td>
<td>• Viewer&lt;br&gt;• Laptop</td>
</tr>
<tr>
<td>CONTENT</td>
<td>1. Describe expenditure that happens in reporting and governmental fund accounting&lt;br&gt;2. Describe the expenditure of governmental fund accounting&lt;br&gt;3. Describe the financing in governmental fund accounting&lt;br&gt;4. Describe the inventories and raw material of governmental fund accounting, based on</td>
<td>Pay attention&lt;br&gt;variety with&lt;br&gt;question and&lt;br&gt;answer session.</td>
<td>• Viewer&lt;br&gt;• Laptop</td>
</tr>
</tbody>
</table>
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

- Viewer
- Laptop

E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.
F. REQUIRED REFERENCES
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe Fund Accounting – Expenditure</td>
<td>• Pay Attention</td>
<td>• Viewer</td>
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<td>2. Describe the benefits of studying Fund Accounting –</td>
<td>• Ask Question</td>
<td>• Laptop</td>
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<td>Expenditure</td>
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<td>3. Describe the competence of</td>
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<tr>
<td>CONTENT</td>
<td>GO and SO</td>
<td>SUMMARY</td>
<td>METHODOLOGY</td>
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<tr>
<td>✓ Describe the basic objective of Fund</td>
<td>Pay attention variety with question and answer session.</td>
<td>Pay Attention variety with question and answer session.</td>
<td>• Viewer</td>
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<tr>
<td>Accounting – Capital</td>
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<td>• Laptop</td>
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<tr>
<td>✓ Decide the expenditure that must be</td>
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<td>expensed into Fund Accounting – Capital</td>
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<td>✓ Describe the financing source for</td>
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<td>capital project and decide amount of fund</td>
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<td>that is needed by capital project</td>
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<td>SUMMARY</td>
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<tr>
<td>1. Summarize material that have been given</td>
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<td>2. Give question</td>
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<td>3. Give general image about the next</td>
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<td>material.</td>
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<td>E. EVALUATION</td>
<td>Give brief exercise individually and discussed, to know student’s</td>
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<td>understanding on this material.</td>
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<td>F. REQUIRED REFERENCE</td>
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<tr>
<td>Freeman, Robert J and Craig D. Shoulder.</td>
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<td>2003. Govermental and Nonprofit Accounting:</td>
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<td>Theory and Practice, 7th edition. Prentice</td>
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<td>Hall Upper Saddle River. New Jersey.</td>
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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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | Describe the competence of GO and SO                  | • Pay Attention
               |                                                       |   • Ask Question                         | • Viewer
               |                                                       |                                         | • Laptop       |
| CONTENT     | ✓ Review Fund Accounting                               | Pay attention variety with question and answer session. | • Viewer
               | ✓ Give written / oral question                         |                                         | • Laptop       |
| SUMMARY     | 1. Summarize material that have been given             | Pay Attention variety with question and answer session | • Viewer
               | 2. Give question                                        |                                         | • Laptop       |
               | 3. Give general image about the next material.         |                                         |             |
E. EVALUATION
Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Describe the objective and benefit of Financial Statement | • Pay Attention
• Ask Question | • Viewer
• Laptop
<p>| 2. Describe the benefits of studying Financial |</p>
<table>
<thead>
<tr>
<th>CONTENT</th>
<th>3. Describe the way to solve accounting problems that have not been ruled in the standard (Conceptual Framework has a function as a reference)</th>
<th>Pay attention variety with question and answer session.</th>
<th>Viewer</th>
<th>Laptop</th>
</tr>
</thead>
<tbody>
<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given 2. Give question 3. Give general image about the next material.</td>
<td>Pay Attention variety with question and answer session</td>
<td>Viewer</td>
<td>Laptop</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe</td>
<td>• Pay Attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>• Ask Question</td>
<td>• Laptop</td>
<td></td>
</tr>
<tr>
<td>----------------------------</td>
<td>---------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>2. Describe the benefits of Financial Statement Analysis</td>
<td>• Viewer</td>
<td>• Laptop</td>
<td></td>
</tr>
<tr>
<td>3. Describe the competence of GO and SO</td>
<td>Pay attention variety with question and answer session.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given</td>
<td>Pay Attention variety with question and answer session</td>
<td></td>
</tr>
<tr>
<td>------------------</td>
<td>--------------------------------------------</td>
<td>------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general image about the next material.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe Fund Accounting – University</td>
<td>• Pay Attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Describe the benefits of studying Fund Accounting – University</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Describe the competence of</td>
<td>• Ask Question</td>
<td>• Laptop</td>
</tr>
<tr>
<td>CONTENT</td>
<td>GO and SO</td>
<td>SUMMARY</td>
<td>PAY ATTENTION VARIETY WITH QUESTION AND ANSWER SESSION</td>
</tr>
<tr>
<td>---------</td>
<td>----------</td>
<td>---------</td>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td>✓ Describe The university accounting aspect that is very unique</td>
<td>Pay attention variety with question and answer session.</td>
<td>1. Summarize material that have been given</td>
<td>✓ Viewer</td>
</tr>
<tr>
<td>✓ Prepare The journal in the state university financial reporting system</td>
<td></td>
<td>2. Give question</td>
<td></td>
</tr>
<tr>
<td>✓ Prepare The state university financial statement</td>
<td></td>
<td>6. Give general image about the next material.</td>
<td></td>
</tr>
<tr>
<td>✓ Prepare The private university financial statement that is not oriented to profit</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**E. EVALUATION**
Give brief exercise individually and discussed, to know student’s understanding on this material.

**F. REQUIRED REFERENCE**
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe about</td>
<td>• Pay Attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask Question</td>
<td>• Laptop</td>
</tr>
<tr>
<td>CONTENT</td>
<td>Describe:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Describe the unique hospital's income source, such as income from patient service.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Prepare journal for transaction in hospital.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Identifying and reporting asset.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Prepare Hospital's Government Financial Statement.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Describe the main difference between reporting and accounting for hospital's government and non-profit private hospital.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Prepare financial statement for</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Pay Attention variety with question and answer session.
- Viewer
- Laptop
| 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 | • Viewer  
• Laptop |

K. EVALUATION  
Give brief exercise individually and discussed, to know student's understanding on this material.

L. REQUIRED REFERENCE  
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| **Introduction** | 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 | • Pay Attention  
                      • Ask Question                      | • Viewer  
                      • Laptop                             |
| **CONTENT** | 1. Describe: What is Audit?  
                      a. Audit Classification.  
                      b. Management Assertions.  
                      c. External Auditor.  
                      d. Audit Contract.  
                      2. Describe Accounting Standard  
                      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**  | 2. Summarize material that have been given.                                        | Pay Attention variety with question and answer session | • Viewer  
                      • Laptop                             |
4. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

5. REQUIRED REFERENCE
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
  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
g. Auditor reported Single Audit

<table>
<thead>
<tr>
<th>D.</th>
<th>TEACHING ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phase</td>
<td>Teaching Activity</td>
</tr>
</tbody>
</table>
| Introduction | 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 | • Pay Attention  
• Ask Question | • Viewer  
• Laptop |
| CONTENT | ✓ 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  
g. Auditor reported Single Audit. | Pay Attention variety with question and answer session. | |
| SUMMARY | 1. Summarize material that | Pay Attention variety with question and | | Viewe |

r
has been given.  
2. Give question  
3. Give general image about the next material.

answer session

1. Lapto p

6. EVALUATION  
Give brief exercise individually and discussed, to know student’s understanding on this material.

7. REQUIRED REFERENCE  
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
   • Analyze 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, Penelolaan 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

- 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 Utang, Pengelolaan Piutang dan Utang, Pengelolaan Investasi, Pengelolaan Barang Milik Negara/Daerah, Pengendalian Intern Pemerintah, Penyelesaian Kerugian Negara/Daerah, Pengelolaan Keuangan Badan Pelayanan Umum
- 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the definition of Perbendaharaan Negara</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain the advantage of studying Perbendaharaan Negara</td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Pejabat</td>
<td>Pay variety</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2. Explain Pelaksanaan Pendapatan dan Belanja Negara/Daerah (Tahun Anggaran, Dokumen Pelaksana Anggaran, Pelaksana Anggaran Pendapatan, Pelaksana Anggaran Belanja)


5. Explain Kekuasaan Atas Pengelolaan Keuangan Negara; Penyusunan dan Penetapan APBN; Penyusunan dan
<table>
<thead>
<tr>
<th>Summary</th>
<th>1. Summarize the material</th>
<th>Pay attention with variety discussion</th>
<th></th>
<th>Viewer</th>
<th>Laptop</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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
   • Analyze 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the structure of local organization officer</td>
<td>• Pay attention</td>
<td>Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask question</td>
<td>Laptop</td>
</tr>
</tbody>
</table>
### 2. Explain the advantage of studying the structure of local organization officer
### 3. Explain the competence of GO and SO

| Content | 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. |
| --- | --- |
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course |
| | Pay variety attention with discussion |
| | • 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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain budgeting process</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain the advantage of studying budgeting process</td>
<td>• Ask question</td>
<td>• Laptop</td>
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<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the arrangement of Arah dan Kebijakan Umum APBD</td>
<td>Pay attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>a. Explain the concept of Perencanaan Anggaran Daerah</td>
<td></td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>b. Explain the definition of Arah dan Kebijakan Umum Daerah</td>
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<td></td>
<td>c. Explain the scope of Arah dan Kebijakan Umum APBD</td>
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<td></td>
<td>d. Describe the mechanism of Arah dan Kebijakan Umum APBD</td>
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<td></td>
<td>e. Explain the formulation criteria of Arah dan Kebijakan Umum APBD</td>
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<tr>
<td>f.</td>
<td>Give example the formulation criteria of Arah dan Kebijakan Umum APBD</td>
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<tr>
<td>g.</td>
<td>Describe Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD</td>
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<tr>
<td>h.</td>
<td>Validate the description of Rencana Strategis Daerah (Renstrada) in the formulation criteria of Arah dan Kebijakan Umum APBD with Hasil Penjaringan Aspirasi Masyarakat</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i.</td>
<td>Evaluate the past performance in the determination of the expected service level.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j.</td>
<td>Formulate Arah dan Kebijakan Umum APBD</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Explain the arrangement of priority strategy

   a. Explain the definition and APBD strategic objective
   b. Explain the definition and APBD priority objective
   c. Explain the scope of the strategic and priority of APBD
   d. Describe the mechanism of the arrangement strategic and priority of APBD
   e. Describe the criteria of the formulation
strategic and priority of APBD

f. Give example the formulation strategic and priority of APBD

g. Identified Alternatif Strategi Pencapaian Arah dan Kebijakan Umum APBD

h. Do Analisis Lingkungan Internal

i. Do Analisis Lingkungan Eksternal

j. Determine Skala dan Bobot Prioritas

k. Formulate the strategy and priority of APBD

3. Explain the structure of APBD and Account Code

a. Explain the structure of Anggaran Pendapatan

b. Explain the structure of Anggaran Belanja

c. Explain the structure of Anggaran Pembiayaan

d. Explain the revenue, expenditure, and financing account coding chart

e. Explain the definition of revenue, expenditure, and financing elements

Summary

1. Summarize the material
2. Give questions
3. Give general description about future course

Pay variety attention with discussion

- 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 Pembelajaran 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
4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain budgeting process  
2. Explain the advantage of studying budgeting process  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | • Viewer  
• Laptop |
| Content   | 1. Explain Anggaran Kinerja  
a. Explain the definition of performance approach  
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 | • 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
   • Analyze 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 Rencangan 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 appendices

2. MAIN TOPIC

Main Topic : Budgeting Process 3

3. SUB TOPIC

• The arrangement of RAPBD
• The change of RAPBD

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>

| Introduction | 1. Explain budgeting process  
2. Explain the advantage of studying budgeting process  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | • Viewer  
• Laptop |
|---|---|---|---|
| Content | 1. Explain the arrangement of APBD  
 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 | Pay variety attention with discussion | • Viewer  
• Laptop |
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay variety attention with discussion |
|---------|-------------------------------------------------|-----------------------------------|
| a. Explain the change process of APBD  
b. Explain Peraturan Daerah of the change of APBD and its appendixes | | • 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 procedure, 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 procedure, Penyetoran Kas and Pencatatan Pendapatan Dana Perimbangan in Pemerintah Provinsi

4. COURSE ACTIVITIES

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<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain budgeting process</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain the advantage of studying budgeting process</td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain the implementation preparation of Tata Usaha Keuangan Daerah</td>
<td>Pay variety attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain the documents that will be used as the implementation basic of APBD which consists of:</td>
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<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>a. Keputusan Kepala Daerah tentang Penjabaran APBD</td>
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<td></td>
<td>b. Dokumen Anggaran Satuan Kerja (DASK)</td>
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<td></td>
<td>c. Anggaran Kas</td>
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<td></td>
<td>d. Surat Keputusan Otorisasi (SKO) or others Keputusan which have been same with that</td>
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<td></td>
<td>3. Sistem Akuntansi Keuangan Daerah which be held according to Standar Akuntansi Keuangan Pemerintah Daerah</td>
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<td></td>
<td>4. Explain Sistem</td>
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</tbody>
</table>
| Summary | 1. Summarize the material | Pay variety attention with discussion | • Viewer  
| 2. Give questions | • Laptop  
| 3. Give general description about future course | |

**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
   - Analyze 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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask question</td>
<td>Laptop</td>
</tr>
<tr>
<td>Content</td>
<td>Pay attention, correct, and answer the question which is not cleared from the presenting student</td>
<td>• Present group task of RASK/APBD</td>
<td>Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The other student are expected to ask to the presenting group if there are something which is not cleared</td>
<td>Laptop</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay variety attention with discussion</td>
<td>Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td>Laptop</td>
</tr>
<tr>
<td></td>
<td>3. Give general description</td>
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</tbody>
</table>
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 : 8
NUMBER OF MEETING

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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain</td>
<td>budgeting</td>
<td>• Pay attention</td>
</tr>
<tr>
<td>Process</td>
<td>1. Explain the advantage of studying budgeting process 2. Explain the competence of CO and SO</td>
<td>• Ask question  • Laptop</td>
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<td>---------</td>
<td>-----------------------------------------------------------------------------------------------</td>
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</tbody>
</table>
| Content | 1. Explain Sistem dan Prosedur Akuntansi Pengeluaran Kas which consist of 2 (two) subsystems, 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  • Viewer  • Laptop |
| Summary | 1. Summarize the material  
  2. Give questions  
  3. Give general description about future course | Pay variety attention with discussion  • 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 : 9
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
   - Analyze 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td>Content</td>
<td>Pay attention, correct, and answer the question which is not cleared from the presenting student</td>
<td>• Present group task of the implementation of TUKD and Sistem Akuntansi Pemerintah 1</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The other student are expected to ask to the presenting</td>
<td>• Laptop</td>
</tr>
</tbody>
</table>
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay variety attention with discussion | 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 Pernegang 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
   • Analyze 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. Classifying
      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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Explain the advantage of studying budgeting process</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain the competence of GO and SO</td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td>Content</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Explain the definition of accounting</td>
<td>Pay variety attention with discussion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Explain the steps in accounting process</td>
<td></td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Laptop</td>
</tr>
</tbody>
</table>
a. Recording  
b. Classifying  
c. Summarizing transaction, especially in the implementation of APBD

<table>
<thead>
<tr>
<th>Summary</th>
<th>1. Summarize the material</th>
<th>Pay variety attention with discussion</th>
</tr>
</thead>
</table>
|               | 2. Give questions         |                                      | Viewer  
|               | 3. Give general description about future course |                                      | 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction
  1. Explain Standar Akuntansi Pemerintah
  2. Explain the advantage of studying Standar Akuntansi Pemerintah
  3. Explain the competence of GO and SO | - Pay attention
                                          - Ask question                     | • 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 | • Viewer
                                          • Laptop                           |
<table>
<thead>
<tr>
<th>Standard Akuntansi Pemerintah</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Summary</strong></td>
</tr>
<tr>
<td>1. Summarize the material</td>
</tr>
<tr>
<td>2. Give questions</td>
</tr>
<tr>
<td>3. Give general description</td>
</tr>
<tr>
<td>about future course</td>
</tr>
<tr>
<td><strong>Pay attention with discussion</strong></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

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
   - Analize 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td>Content</td>
<td>Give study case practice about The Principle of Government Accounting Journal and Standar Akuntansi Pemerintah</td>
<td>Pay variety attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Laptop</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay variety attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Give general description about future course</td>
<td></td>
<td>• Laptop</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain about worksheet and financial statement</td>
<td>• Pay attention</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Explain about the benefit of studying worksheet and financial statement</td>
<td>• Ask question</td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Worksheet</td>
<td>Pay variety attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>a. The reason which become the principle of using worksheet in arranging end year</td>
<td></td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>reporting</td>
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<tr>
<td></td>
<td>b. The format of balance sheet in arranging end-year report</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Finishing the worksheet</td>
<td></td>
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<tr>
<td></td>
<td>d. The finishing of end-year financial statement</td>
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<tr>
<td></td>
<td>2. Financial statement</td>
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<tr>
<td></td>
<td>a. Explain about local government financial statement, which is include of interim</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>financial statement and annual financial statement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay variety attention with discussion</td>
<td>• Viewer</td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td>• Laptop</td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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
   - Analyze 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | Explain the competence of GO and SO                     | - Pay attention  
               |                                                      | - Ask question | - Viewer       |
| Content   | Pay attention, correct, and answer the question which is not cleared from the presenting student | - 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 | - Viewer       |
|           |                                                          | - Pay variety attention              | - Laptop       |
| Summary   | 1. Summarize the material  
               | 2. Give question                       | - 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain research methods scope  
                                    | 2. Explain research methods advantages  
                                    | 3. Explain competence of GO and SO | • 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 |
| 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 business research scope  
              2. Explain business research classification | 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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain definition of research problems</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain formulation of research problems</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 importance of theoretical framework on research  
2. Explain theoretical framework resources | 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
   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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 definition of research design  
               2. Explain the research methods | 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain research objects</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain research variables</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain operational variables</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>4. Explain hypothesis test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Introduction</td>
<td>1. Explain population</td>
<td>Pay attention with discussion</td>
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<td>2. Explain sample</td>
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<td>3. Explain sampling methods</td>
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<td>2. Give questions</td>
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<tr>
<td>Summary</td>
<td>3. Give general description about future course</td>
<td></td>
<td>LCD, Whiteboard</td>
</tr>
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</table>

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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 data resources
          2. Explain data collecting methods                                             | 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

Richard Tarnas, 1993 The Passion of The Western Mind, Ballatine 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
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<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give question which relationship</td>
<td></td>
<td></td>
</tr>
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<td></td>
<td>with previous week material</td>
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<td>1. Explain the data analysis</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Explain the data quality test</td>
<td></td>
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<tr>
<td>Summary</td>
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<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Give questions</td>
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<td></td>
<td>3. Give general description about</td>
<td></td>
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<tr>
<td></td>
<td>future course</td>
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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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the results of hypothesis test</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain results of hypothesis test interpretation</td>
<td></td>
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</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Give questions</td>
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</table>

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 : 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 review of research  
                  2. Explain discussion research results  
                  3. Explain conclusions, limitations, and recommendations | 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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 systematic of research proposed  
               2. Explain arrangement of research proposed | 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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 review of research
2. Explain discussion research results
3. Explain conclusions, limitations, and recommendations | 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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about hardware</td>
<td>Pay attention with</td>
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<tr>
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<td>2. Explain about software</td>
<td>discussion</td>
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<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Giving questions</td>
<td>discussion</td>
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<td></td>
<td>3. Giving general description about future course</td>
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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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about algorithm</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about logical function</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Giving questions</td>
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<td></td>
<td>3. Giving general description about future course</td>
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</table>
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
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<tr>
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<td></td>
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<tr>
<td>Content</td>
<td>1. Explain about algorithm</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about logical function</td>
<td></td>
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<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Giving questions</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>3. Giving general description about future course</td>
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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

<table>
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<tr>
<th>Phase</th>
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<th>Student Activities</th>
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</tr>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about algorithm</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about logical function</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
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<td>2. Giving questions</td>
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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: 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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about operating system</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about other operating system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Giving general description about future course</td>
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<td></td>
</tr>
</tbody>
</table>
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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 to understand 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about MS word</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain about VB</td>
<td></td>
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</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions</td>
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<td></td>
<td>3. Giving general description about future course</td>
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</tbody>
</table>
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: 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>material</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain about MS Excel</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about any Supporting software</td>
<td></td>
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<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions</td>
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<td></td>
<td>3. Giving general description about future course</td>
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</table>
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
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<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions are relating with the last week material</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain about MS Excel</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain about any Supporting software</td>
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<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Giving questions</td>
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5. **EVALUATION**
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6. **REQUIRED REFERENCES**
   1. All kind of books contain material of computer basic knowledge.
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   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

<table>
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<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<td>1. Explain the</td>
<td>Pay attention</td>
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<td>competence of GO</td>
<td>Ask question</td>
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<td></td>
<td>and SO</td>
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<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<td></td>
<td>MS Excel</td>
<td>discussion</td>
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<td>2. Explain about any</td>
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<td>Supporting software</td>
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<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<td>material</td>
<td>discussion</td>
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<td>2. Giving questions</td>
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<td>3. Giving general</td>
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<td>description about</td>
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<td>future course</td>
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5. EVALUATION
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6. REQUIRED REFERENCES
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   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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
<td></td>
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<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the role of economic mathematics</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tbody>
</table>

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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
                  2. Give question which relationship with previous week material | • 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**

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention  
- Ask question | LCD, Whiteboard |
| Content   | 1. Explain simple interest and simple discount           | 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
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  

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
               2. Give question which relationship with previous week material | • 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  
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

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Compound Interest.</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
2. Give question which relationship with previous week material | • 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student’s Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
               2. Give question which relationship with previous week material |
          | • Pay attention  
               • Ask question |
| Content | 1. Explain stock investment and obligation |
          | Pay attention with discussion |
| Summary | 1. Summarize the material  
           2. Give questions  
           3. Give general description about future course |
          | Pay attention with discussion |

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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student’s Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competencies of general objectives and specific objectives   | • Pay attention  
               2. Give questions with regard to last week’s material. | LCD  
                                 |                                            | Ask questions  
                                 |                                            | 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.        | Pay attention combine with questions and answer. | LCD  
               2. Give questions.  
               3. Give general descriptions about the next course material. | 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
   2. Matematika Ekonomi Aplikasi Bisnis dan Ekonomi, Pius Izak Dumatubun,
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:

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student’s Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competencies of general objectives and specific objectives &lt;br&gt; 2. Give questions with regard to last week’s material.</td>
<td>• Pay attention  &lt;br&gt; • Ask questions</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Sensitivity and Differential Analysis.</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material that have been given. &lt;br&gt; 2. Give questions &lt;br&gt; 3. Give general descriptions about the next course material.</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD Whiteboard</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student’s Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competencies of general objectives and specific objectives
               2. Give questions with regard to last week’s material. | • 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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student’s Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competencies of general objectives and specific objectives</td>
<td>• Pay attention</td>
<td>LCD</td>
</tr>
<tr>
<td></td>
<td>2. Give questions with regard to last week’s material.</td>
<td>• Ask questions</td>
<td>Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Linier Programming and in equation.</td>
<td>Pay attention combine with</td>
<td>LCD</td>
</tr>
<tr>
<td></td>
<td></td>
<td>questions and answer.</td>
<td>Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material that has been given.</td>
<td>Pay attention combine with</td>
<td>LCD</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td>questions and answer.</td>
<td>Whiteboard</td>
</tr>
<tr>
<td></td>
<td>3. Give general descriptions about the next course material.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
   2. Schaum’s Outline of Theory and Problems of Mathematics for Economists,
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 mathematic 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:

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student’s Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competencies of General and Specific Objectives</td>
<td>- Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question with regard to last week’s material</td>
<td>- Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Depreciation</td>
<td>Pay attention, combine with question and answer</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the materials that have been given</td>
<td>Pay attention, combine with question and answer</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about the next course material</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
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 mathematic 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student's Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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
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 understands mathematic 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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student's Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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
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**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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**
   3. Indra Bastian, Suhardjono, Akuntansi Perbankan, Jilid 1, Salemba Empat, 2006
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain scope of course  
2. Explain benefit of course  
3. Explain competence of GO and SO | ① Pay attention  
② 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


3. Indra Bastian, Suhardjono, Akuntansi Perbankan, Jilid 1, Salemba Empat, 2006


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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain scope of course</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Central Bank of Indonesia Checking Account</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain Others Bank Checking Account</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tbody>
</table>

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


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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain scope of course</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain definition of placement</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain call money placement</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain marketable securities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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
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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain scope of course</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td></td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>3. Explain competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the type of credit</td>
<td>Pay attention with</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Explain working capital credit</td>
<td>discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>3. Explain investment credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Explain credit restructuring</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with</td>
<td></td>
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<td>2. Give question</td>
<td>discussion</td>
<td>LCD, Whiteboard</td>
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<td>3. Give general description about</td>
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<td>future course</td>
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</table>
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**


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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction| 1. Explain scope of course  
2. Explain benefit of course  
3. Explain competence of GO and SO | 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


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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tr>
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<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Explain benefit of course</td>
<td>&quot;Ask question&quot;</td>
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<td>3. Explain competence of GO and SO</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain guaranteed bank</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain collection</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain safe deposit box</td>
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<td></td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Give question</td>
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<td>3. Give general description about future course</td>
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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


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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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<tr>
<td>Introduction</td>
<td>1. Explain scope of course</td>
<td>✝️ Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td>✝️ Ask question</td>
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<td>3. Explain competence of GO and SO</td>
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<tr>
<td></td>
<td>Content</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>1. Explain deposit</td>
<td>discussion</td>
<td></td>
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<tr>
<td></td>
<td>2. Explain certificate of deposit</td>
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<td>3. Explain saving</td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<td>2. Give question</td>
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<td>3. Give general description about future course</td>
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</table>

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


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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| 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


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

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| 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           | Pay attention with discussion | LCD, Whiteboard |
               | 3. Give general description about future course | |

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
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

<table>
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<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain scope of course
                              2. Explain benefit of course
                              3. Explain competence of GO and SO | "Pay attention to the point"<br> "Ask question"| LCD, Whiteboard   |
| Content   | 1. Explain capital loan
                              2. Explain equity                  | Pay attention with discussion     | LCD, Whiteboard   |
| Summary   | 1. Summaries the material<br>2. Give question<br>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<br>together to know the understanding of student on course material.
6. REQUIRED REFERENCES


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, revenue and expense accounting

3. SUB TOPICS
   1. Commitment
   2. Contingency
   3. Revenue
   4. Expense

4. COURSE ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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<td>1. Explain scope of course</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td>3. Explain competence of GO and SO</td>
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<td>Content</td>
<td>1. Explain commitment</td>
<td>Pay attention with discussion</td>
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<td>2. Explain contingency</td>
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<td>3. Explain revenue</td>
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<td>4. Explain expense</td>
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<td>Summary</td>
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<td>2. Give question</td>
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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
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

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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<td>2. Explain benefit of course</td>
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<td>3. Explain competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>1. Explain balance sheet</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<td>2. Explain working paper</td>
<td>discussion</td>
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<td>3. Explain net/loss report</td>
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<td>Summary</td>
<td>1. Summaries the material</td>
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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


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

<table>
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<th>Phase</th>
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<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td>3. Explain competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>1. Explain CAR</td>
<td>Pay attention with</td>
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<td>2. Explain LDR</td>
<td>discussion</td>
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<td>3. Explain NPL</td>
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5. EVALUATION
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6. REQUIRED REFERENCES


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

<table>
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<tr>
<th>Phase</th>
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<td>2. Explain benefit of course</td>
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<td></td>
<td>3. Explain competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Content</td>
<td>1. Explain society characteristic</td>
<td>Ask question</td>
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<td></td>
<td>2. Explain international scope</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
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<td>2. Give question</td>
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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
   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

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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<tr>
<td>Introduction</td>
<td>1. Explain scope of course</td>
<td>Pay attention</td>
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<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td></td>
<td>3. Explain competence of GO and SO</td>
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<tr>
<td></td>
<td>1. Explain local financial accounting</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>2. Explain international financial accounting</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
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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

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

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain scope of course  
2. Explain benefit of course  
3. Explain competence of GO and SO | ① Pay attention  
② 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
   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

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
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</table>
| Introduction | 1. Explain scope of course  
                     2. Explain benefit of course  
                     3. Explain competence of GO and SO | Pay attention to  
                                                   Ask question     | LCD, Whiteboard |
| Content   | 1. Explain definition  
                     2. Explain accounting changing price | 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
   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

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<td>2. Explain benefit of course</td>
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<td>3. Explain competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>1. Explain the international accounting standard</td>
<td>Pay attention with</td>
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<td>harmonized</td>
<td>discussion</td>
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<td>Summary</td>
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<td>2. Give question</td>
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<td>3. Give general description about future course</td>
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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
   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

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<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td>3. Explain competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>1. Explain Financial report and disclosure</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Summary</td>
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<td>Pay attention with discussion</td>
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<td>2. Give question</td>
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<td>3. Give general description about future course</td>
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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

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

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<th>Phase</th>
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<th>Student Activities</th>
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<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td>3. Explain competence of GO and SO</td>
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<td></td>
<td>1. Explain foreign financial reporting</td>
<td>Pay attention with</td>
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<td>discussion</td>
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<td>Summary</td>
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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
   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

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</table>
| 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
   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

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</table>
| 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
   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

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<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain benefit of course</td>
<td>Ask question</td>
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<td></td>
<td>3. Explain competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>1. Explain international accounting specific topics</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td></td>
<td>2. Give question</td>
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<td>3. Give general description about future course</td>
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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
   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

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<th>Phase</th>
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</table>
| 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

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

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<th>Phase</th>
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</table>
| 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
   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

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<td>2. Explain benefit of course</td>
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<td>3. Explain competence of</td>
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<td>GO and SO</td>
<td>Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Content</td>
<td>Explain international</td>
<td>Pay attention with</td>
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<td>accounting specific topics</td>
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<td>2. Give question</td>
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<td>about future course</td>
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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
   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

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<tr>
<td>Introduction</td>
<td>1. Explain scope of course&lt;br&gt;2. Explain benefit of course&lt;br&gt;3. Explain competence of GO and SO</td>
<td>Pay attention&lt;br&gt;Ask question</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Content</td>
<td>1. Explain international accounting specific topics</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material&lt;br&gt;2. Give question&lt;br&gt;3. Give general description about future course</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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</table>

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
   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

<table>
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<th>Phase</th>
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<th>Media</th>
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</thead>
</table>
| Introduction| 1. Explaining the scope of Shariah accounting  
               2. Explaining the benefit of course
               3. Explaining the competency of GO and SO
               4. Conducting pre-test | • Pay attention
                                                        • Ask question
                                                        • Answer pre-test | LCD, Whiteboard |
| Content     | 1. Explaining the significance of double entry. 
               2. Explaining the contribution of India on accounting
               3. Explaining the contribution of | Pay attention and discussion | LCD, Whiteboard |
| 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**  
Storrar, 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

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<td>1. Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions related to last week’s materials.</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining the relation between Islam and Accounting</td>
<td>• Presentation in groups</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explaining the affecting factors for the development of</td>
<td>• Pay attention and discussion</td>
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| 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
- [Name], 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

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<td>2. Giving questions related to last week’s materials.</td>
<td>• Ask question</td>
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<tr>
<td>Content</td>
<td>1. Explaining the Inter-relation of accounting</td>
<td>• Presentation in group</td>
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<td>2. Explaining the relation of Ethics and accounting</td>
<td>• Pay attention and discussion</td>
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<tr>
<td>Summary</td>
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<td>Pay attention and discussion</td>
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<td>3. Giving general description for the up-</td>
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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
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

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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**

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

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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. The emerging issues on the objectives and characteristics of Shariah Accounting for Shariah business organization.
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

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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**

**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**

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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 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
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

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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**

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

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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**
**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**

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• Ask question | LCD, Whiteboard |
| Content   | 1. Explaining the alternative disclosure for Shariah banking  
2. Explaining the alternative performance measurement for Shariah banking | • Presentation in group  
• Pay attention and discussion | LCD, Whiteboard |
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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. 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

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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**
### 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**

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               2. Giving questions related to last week’s materials. | • Pay attention  
                                                       • Ask question | LCD, Whiteboard |
| Content | 1. Explaining the objectives and audit principle,  
               2. Explaining ethics in auditing  
               3. Explaining contracts in audit. | • Presentation in group  
                                                       • Pay attention and discussion | LCD, Whiteboard |
<p>| Summary | 1. Summarizing the material | Pay attention and discussion | LCD, Whiteboard |</p>
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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**
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

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Giving questions or case study for small groups discussion and general discussion to evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES
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

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<td>2. Giving questions related to last week's materials.</td>
<td>• Ask question</td>
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<td></td>
<td>1. Explaining the need of research in Shariah accounting</td>
<td>• Presentation in group</td>
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<td>2. Explaining the example of research in Shariah accounting</td>
<td>• Pay attention and discussion</td>
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<tr>
<td></td>
<td>1. Summarizing the material</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
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<td>2.</td>
<td>Giving questions</td>
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<td>3.</td>
<td>Giving general description for the upcoming session.</td>
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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**