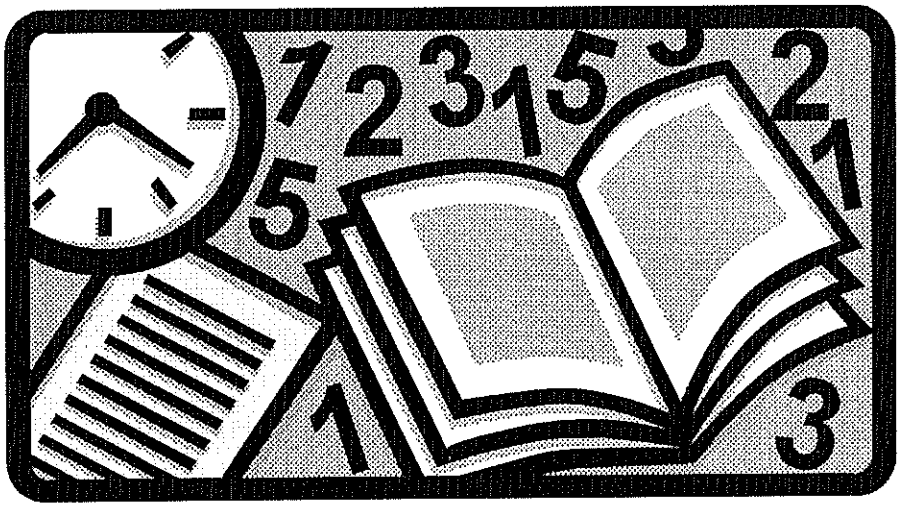
COURSE OUTLINE



ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
2007

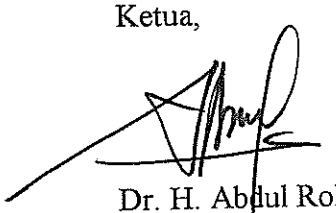
KATA PENGANTAR

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

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

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

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



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

COURSE OUTLINE
COURSE GROUP:
FINANCIAL ACCOUNTING

1. ACCOUNTING INTRODUCTION
2. INTERMEDIATE ACCOUNTING I
3. INTERMEDIATE ACCOUNTING II
4. ADVANCED ACCOUNTING I
5. ADVANCED ACCOUNTING II
6. ACCOUNTING THEORY
7. FINANCIAL ACCOUNTING SEMINAR
8. CAPITAL MARKET

COURSE OUTLINE

INTRODUCTION OF ACCOUNTING

Course Outline

Course title: Introduction Of Accounting

Course Code/ Credit: ED271

Brief Description:

Course of Introduction of Accounting discusses the process of arranging company financial statement. That Process includes recording entry, posting ledger, trial balance, adjustment, balance sheet, and arranging company financial statement.

General Objective:

Generally, after studying this course, the student is expected to arrange financial statement correctly, either service company, merchandising company, and manufacture company.

No	Specific Objective	Main Topic	Sub Topic	Duration	Required References
1	After following course subject Accounting and Company, It is	Accounting and Company	Company Purpose Type of Company Company activity Development of	200 minutes	Soemarso chapter 1 and 2

	expected that the student will able to ✓ Mention Company purpose ✓ Mention type of company ✓ Explain company activity ✓ Explain the development of accounting ✓ Explain the scope of accounting ✓ Explain the relationship of company activity and		accounting Scope of accounting The relationship of company activity and accounting		

	accounting.				
2	After following course subject Financial Statement elements, it is expected that the student will able to ✓ Explain Balance Sheet ✓ Explain Income Statement ✓ Explain Statement of Stockholder's Equity ✓ Explain Statement of Cash Flow	Financial Statement Elements	Balance Sheet Income Statement Statement of Changing Capital Statement of Cash Flow	200 minutes	Soemarso chapter 3 and chapter 9

3	After following course subject the basic accounting suasion, it is expected that the student will able to ✓ Mention company transaction ✓ Mention the classification of account ✓ Make the basic accounting suasion model ✓ Make and report the basic accounting	The Basic Accounting Suasion	✓ Company transaction ✓ Account Classification ✓ The Basic Accounting Suasion Model ✓ Report the basic accounting suasion	200 minutes	Soemarso Chapter 3 and Kieso Chapter 1

	suasion				
4	After following course subject General Entries, it is expected that the student will able to ✓ Do transaction analysis ✓ Mention the kind of General Entries ✓ Make the recording in General Entries	General Entries	Transaction Analysis Kind of General Entries Recording in General Entries	200 minutes	Soemarso chapter 5 and Kieso Chapter 2
5	After following course subject	General Ledger and	✓ Posting to ledger technique	200 minutes	Soemarso chapter 4 and Kieso Chapter 2

	General Ledger and Trial Balance, it is expected that the student will able to ✓ Posting to ledger technique ✓ Arranging trial balance	Trial Balance	✓ Arranging trial balance		
6	After following course subject Adjustment Entries, it is expected that the student will able to ✓ The purpose of Adjustment Entries ✓ Elements of Adjustment	Adjustment Entries	✓ The purpose of Adjustment Entries ✓ Elements of Adjustment Entries	200 minutes	Soemarso Chapter 6 and Kieso Chapter 3

	Entries				
7	After following course subject Financial Statement, it is expected that the student will able to ✓ Arrange WorkSheet ✓ Arrange Balance Sheet ✓ Arrange Income Statement ✓ Arrange Statement of Changing Capital ✓ Arrange Statement of Cash Flow	Arrangement of Financial Statement	✓ Arrange WorkSheet ✓ Arrange Balance Sheet ✓ Arrange Income Statement ✓ Arrange Statement of Changing Capital ✓ Arrange Statement of Cash Flow	200 minutes	Soemarso Chapter 9 and 10 Kieso Chapter 4

8	After following course subject Accounting of Merchandising Company, it is expected that the student will able to ✓ Mention the character of merchandising company ✓ Make specific entries of sales transaction ✓ Mke specific entries of Purchase transaction ✓ Make specific	Accounting of Merchandising Company	✓ character of merchandising company ✓ specific entries of sales transaction ✓ specific entries of Purchase transaction ✓ specific entries of cash inflow ✓ specific entries of cah outflow ✓ Arrangement of Financial Statement of Merchandising Company	200 minutes	Soemarso Chapter 7 and 8 Kieso Chapter 5 and 7

	entries of cash inflow ✓ Make specific entries of cash outflow ✓ Arrange Financial Statement of Merchandising Company				
9	After following course subject Accounting of Manufacturing Company, it is expected that the student will able to ✓ Mention the character of	Accounting of Manufacturing Company	✓ character of manufacture company ✓ the cycle of manufacture company ✓ Arrangement of manufacture company	200 minutes	Soemarso Chapter 11 and Kieso Chapter 22

	manufacture company ✓ Explain the cycle of manufacture company ✓ Arrange of manufacture company financial statement		financial statement		
10	After following course subject Accounting of Cash and marketable securities, it is expected that the student will able to ✓ Explain the	The accounting of Cash and Marketable Securities	✓ the internal system of controlling cash ✓ bank reconciliation ✓ the accounting of Petty Cash ✓ the accounting of	200 minutes	Soemarso chapter 12 Kieso Chapter 8

	internal system of controlling cash ✓ Make bank reconciliation ✓ Make the accounting of Petty Cash ✓ Make the accounting of shares marketable securities ✓ Make the accounting of obligation marketable securities		shares marketable securities ✓ the accounting of obligation marketable securities		

11	After following course subject Accounting of Account Receivable, it is expected that the student will able to ✓ Make the valuation and reporting of account receivable ✓ Calculate allowance of bad debt ✓ Explain the bad debt methods ✓ Make age of Account Receivable	Accounting of Account Receivable	✓ valuation and reporting of account receivable ✓ allowance of bad debt ✓ the bad debt methods ✓ age of Account Receivable analysis	200 minutes	Soemarso Chapter 13 and Kieso Chapter 9

	analysis				
12	After following course subject Accounting of Note Receivable, it is expected that the student will able to ✓ Make the valuation and reporting of note receivable ✓ Explain the redemption of note receivable ✓ Calculate the interest of note	Accounting of Note Receivable	✓ valuation and reporting of note receivable ✓ the redemption of note receivable ✓ Calculation of the interest of note receivable ✓ the discount of note note receivable ✓ the refusal of note receivable	200 minutes	Soemarso Chapter 14 Kieso Chapter 9

	receivable ✓ Calculate the discount of note ✓ Note receivable ✓ Explain the refusal of note receivable				
13	After following course subject Accounting of Inventory, it is expected that the student will able to ✓ Make the valuation and reporting of inventory ✓ Calculate	Accounting of Inventory	✓ valuation and reporting of inventory ✓ Calculation Cost of Good Sold ✓ the difference between Cost of Good Sold Method ✓ the lower Cost of original cost and	200 minutes	Soemarso chapetr 15 and 16 Kieso Chapter 6

	Cost of Good Sold ✓ Mention the difference of Cost of Good Sold Method ✓ Calculate the lower Cost of original cost and market value ✓ Explain the system of inventory recording		market value ✓ the system of inventory recording		
14	After following course subject Accounting of Tangible Asset, it is expected that the	Accounting of tangible asset	✓ Valuation and reporting of tangible asset ✓ the acquisition price of tangible	200 minutes	Soemarso Chapter 17 Kieso Chapter 10

	student will able to ✓ Do valuation and reporting of angible asset ✓ Calculate the acquisition price of tangible asset ✓ Explain the exchange of tangible asset ✓ Explain the method of tangible asset depreciation		asset ✓ the exchange of tangible asset ✓ the method of tangible asset depreciation		

COURSE OUTLINE

INTERMEDIATE ACCOUNTING 1

COURSE OUTLINE

TITLE OF COURSE : **Intermediate Accounting I**
COURSE CODE : **EA 371**
DESCRIPTION

This course studies accounting for comprehensive financial report and mainly focused on revenue and balance sheet accounts with real-world emphasis.

GENERAL OBJECTIVE :

Enabling student ability in understand the basic concepts and accounting .for comprehensive financial report.

NO	Specific Objectives	Main Topic	Sub Topic	Time Estimation (Minute)	Reference *
1	After learning this topic, student will comprehend financial accounting environment, conceptual framework and accounting standard	Financial Accounting Environment, Conceptual Framework and Accounting Standard	• Accounting Concepts • Financial Accounting Environment • Accounting Standard	150	1, 2
2	After learning this topic, student will comprehend comprehensive financial report	Accounting Process and Comprehensive Financial Report	• Balance Sheet • Income Statement • Cash Flow Statement • Stock Holders Equity Statement	150	1, 2
3	After learning this topic, student will comprehend revenue recognition concept.	Revenue Recognition Concepts	• Definition • Measurement • Recognition • Recording	150	1, 2
4	After learning this topic, student will comprehend Cash and Cash Equivalent	Cash	• Definition • Measurement • Recognition • Recording	150	1, 2
5	After learning this topic, student will comprehend receivable	Account Receivable	• Definition • Measurement • Recognition • Recording	150	1, 2

6	After learning this topic, student will comprehend disposal of receivable for immediate cash receipt	Disposal of receivable: Immediate Cash Receipt	▪ Secured borrowing ▪ Factoring ▪ Recognition ▪ Journalizing	150	1, 2
7	After learning this topic, student will comprehend basic approach in accounting and reporting inventory	Inventories: The Basic	• Inventory Classification • Cost included in Inventory • Basis for Selection of Inventory Method	150	1, 2
8	After learning this topic, student will comprehend valuation and estimation concepts for inventories	Inventories: Valuation and Estimation Concepts	• LOCOM • Valuation Bases • Estimating Inventory •	150	1, 2
9	After learning this topic, student will comprehend Investment	Investment	• Definition • Measurement • Recognition • Recording	150	1, 2
10	After learning this topic, student will comprehend fixed asset acquisition and disposition	Fixed Asset : Acquisition and Disposition	• Asset acquisition • Measurement and valuation • Disposition	150	1, 2
11	After learning this topic, student will comprehend fixed asset cost allocation and impairment	Fixed Asset : Cost Allocation and Impairment	• Depreciation Methods • Impairment • Depletion	150	1, 2
12	After learning this topic, student will comprehend fixed asset disposal and revaluation	Fixed Asset : Disposal and Revaluation	• Measurement • Disposal • Revaluation	150	1, 2
13	After learning this topic, student will comprehend intangible asset	Intangible Asset.	• Definition • Measurement • Recognition • Recording	150	1, 2
14	After learning this topic, student will comprehend accounting for leasing	Accounting for Leasing	• Definition • Accounting by the lessee	150	1, 2

			• Accounting by the lessor • Presentation		

*** REQUIRED REFERENCE**

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting,** 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

COURSE OUTLINE

Intermediate Financial Accounting II

COURSE OUTLINE

COURSE TITLE : Intermediate Financial Accounting II
CODE / CREDIT : EA 372/ 3 SKS
COURSE DESCRIPTION : This course discusses financial report element specifically on payable, and equity, earning per share calculation, and presentation of cash flow. Other topics will be discussed on this course concern on special topic in financial accounting topic with regard to accounting change, leasing and pension.

GENERAL OBJECTIVE : Upon completion of this course, student should be able to present financial report and its element correctly rely on General Accepted Accounting Principle.

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	Given the accounting concept and technique of short term and contingent receivables would develop student's ability to present short term liabilities and contingencies, with achievement at least 90% of this objective can be performed correctly.	Short term liabilities and contingencies	• Definition • Type of short term liabilities and its accounting technique • Contingencies concept • Characteristic of contingent liabilities and its accounting technique	150 minutes	1,2,3
2	Given the accounting concept and technique of long term receivables would develop student's ability to present short term liabilities and contingencies, with achievement at least 90% of this objective can be	Short term liabilities and contingencies	• Characteristics of long term liabilities • Type of long term liabilities • Determining the price of obligation /bond • Obligation/bond issued	150 minutes	1,2,3

	performed correctly.		• Computation of interest and premium/discount amortization.		
3	Given the accounting concept and technique of long term liabilities would develop student's ability to present short term liabilities and contingencies, with achievement at least 90% of this objective can be performed correctly.	Short term liabilities and contingencies	• Bond issued between interest date • Settlement of debt • Convertible bond • Troubled Debt Restructuring	150 minutes	1,2,3
4	Given the accounting concept and technique of equity would develop student's ability to present stockholder's equity in financial statement, with achievement at least 90% of this objective can be performed correctly.	Stockholder's Equity	• Type of corporation and equity concept • Type of stock • Issuing stock in different situation • Treasury stock	150 minutes	1,2,3
5	Given the accounting concept and technique of equity would develop student's ability to present stockholder's equity in financial report; with achievement at least 90% of this objective can be performed correctly.	Stockholder's Equity	• Type of dividend • Preferred dividend • Right Option • The statement of stockholder's equity	150 minutes	1,2,3
6	Given the accounting concept and technique of earning per share would develop student's ability to present earning per share; with achievement at least 90% of this	Earning Per Share and dilutive security	• Concept and benefit of earning per share information • Basic computation of earning per share	150 minutes	1,2,3

	objective can be performed correctly.		• Characteristic and type of dilutive securities		
7	Given the accounting concept and technique of earning per share would develop student's ability to present earning per share; with achievement at least 90% of this objective can be performed correctly.	Earning Per Share and dilutive security	• Computation of diluted earning per share • Earning per share computation either converted or treasury stock. • Comprehensive earning per share computation	150 minutes	1,2,3
8	Given the accounting concept and technique of cash flow computation would develop student's ability to present statement of cash flow ; with achievement at least 90% of this objective can be performed correctly.	Statement of Cash flow.	• Cash flow concept • Cash flow items • Cash flow computation steps • Direct method in calculation of cash flow from operational activity.	150 minutes	1,2,3
9	Given the accounting concept and technique of cash flow computation would develop student's ability to present statement of cash flow; with achievement at least 90% of this objective can be performed correctly.	Statement of Cash flow	• Calculation of cash flow from investing activities. • Calculation of cash flow from financing activities. • Indirect method calculation of cash flow from operating activities. • Disclosure issues in cash flow	150 minutes	1,2,3
10	Given the accounting concepts and techniques of accounting changes would develop student's ability to	Accounting changes and error analysis	• Accounting changes concepts • Currently, retroactive, and	150 minutes	1,2,3

	implement those concepts and techniques in presenting financial report; with achievement at least 90% of this objective can be performed correctly.		prospective method. • Accounting principle changes. • Accounting estimation changes. • Reporting entity changes. • Presenting accounting changes in financial statement..		
11	Given the accounting concepts and techniques of accounting changes would develop student's ability to implement those concepts and techniques in presenting financial report; with achievement at least 90% of this objective can be performed correctly.	Accounting changes and error analysis	• Error analysis concepts • Types of error • Accounting treatment of counter balancing and non-counter balancing error. • Reporting error in financial statement.	150 minutes	1,2,3
12	Given the accounting concepts and techniques of accounting for a lease would develop student's ability to implement those concepts and techniques in lease transaction; with achievement at least 90% of objectives can be performed correctly.	Lease	• Characteristic of leases • Types of leases • Capital lease and operating lease for lessee.	150 minutes	1,2,3
13	Given the accounting concepts and techniques of accounting for a lease would develop student's ability to	Lease	• Capital lease and operating lease for lessor. • Disclosure of lease in	150 minutes	1,2,3

	implement those concepts and techniques in lease transaction; with achievement at least 90% of this objective can be performed correctly.		financial statement.		
14	Given the accounting concepts and techniques of accounting for pensions would develop student's ability to implement those concepts and techniques in computing pension cost and presenting financial statement; with achievement at least 90% of this objective can be performed correctly.	Pensions	• Characteristics of pension plan • Defined benefit pension plan • Calculating benefit pension obligation • Pension cost calculation • Worksheet accounting for pension • Calculating minimum liability • Disclosure of pension plan in financial statement.	150 minutes	1,2,3

REQUIRED REFERENCES

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
3. Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004

COURSE OUTLINE

ADVANCE ACCOUNTING I

COURSE OUTLINE

COURSE TITLE : Advanced Accounting I
CODE / CREDIT : EAP 381
COURSE DESCRIPTION : This course discusses particular materials include in financial accounting subject that have not been intensely discussed in intermediate financial accounting. The material of this course focused on business combinations theme which would be discussed comprehensively. The materials are business combination both using pooling interest and purchase method, presenting consolidation financial report either equity or cost method. Besides of those topics, special issues are also discussed in this subject with regard to busines combination such as transaction of affiliated companies, indirect ownership and foreign owned companies transaction.

General Objective : Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition)

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	After completion of this course, student should be able to understand business combination	Business combination		150	1,2,3,4,5,6
2	After completion of this course, student should be able to understand pooling method in accounting business combination	Pooling method in accounting business combination		150	1,2,3,4,5,6
3	After completion of this course, student should be able to understand accounting for business	Accounting for business combination under purchase method		150	1,2,3,4,5,6

	combination under purchase method				
4	After completion of this course, student should be able to understand equity method in affiliated company	Equity method in affiliated company		150	1,2,3,4,5,6
5	After completion of this course, student should be able to understand cost method in affiliated company	Cost method in affiliated company		150	1,2,3,4,5,6
6	After completion of this course, student should be able to understand consolidation of financial report after business combination	Consolidation of financial report after business combination		150	1,2,3,4,5,6
7	After completion of this course, student should be able to understand in presenting consolidation of equity-financial report	Presenting consolidation of equity-financial report		150	1,2,3,4,5,6
8	After completion of this course, student should be able to understand accounting for transactions between affiliated company which hold more than one kind of stock	Accounting for transaction between affiliated company which hold more than one kind of stock		150	1,2,3,4,5,6

9	After completion of this course, student should be able to understand accounting for inventory transactions between affiliated company	Accounting for inventory transaction between affiliated company		150	1,2,3,4,5,6
10	After completion of this course, student should be able to understand accounting for fixed asset transaction between affiliated company	Accounting for fixed asset transaction between affiliated company		150	1,2,3,4,5,6
11	After completion of this course, student should be able to understand accounting for obligation transaction between affiliated company	Transaction between affiliation-obligation company		150	1,2,3,4,5,6
12	After completion of this course, student should be able to understand accounting for special issues in affiliation-indirect ownership	Accounting for specific item affiliation-indirect ownership		150	1,2,3,4,5,6
13	After completion of this course, student should be able to understand the special issues in affiliation-	The special issues affiliation-Mutual holdings		150	1,2,3,4,5,6

	mutual holdings				
14	After completion of this course, student should be able to understand the special issues in affiliation-mutual holdings	The special issues in Affiliation-Mutual holdings		150	1,2,3,4,5,6

REFERENCE:

1. Beams, Floyd A., Boseph H. Anthony., Robin P. Clement, Suzanne H Lowenshn. Advanced Accounting, 8th Ed, Prentice Hall, Englewoods Cliff, New Jersey, 2003
2. Drebin, Allan R, Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
3. Fischer, Paul. Taylor, Lee, Advanced Accounting, 5th Ed, South Western Publishing Co, 2004
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
5. Jeter, Debra, and Paul Chaney, Advance Accounting, 3rd Ed, John Wiley & Sons, 2003.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

COURSE OUTLINE

ADVANCE ACCOUNTING II

COURSE OUTLINE

COURSE TITLE : **ADVANCE ACCOUNTING II**
COURSE CODE : **EA 374**
DESCRIPTION :

The course discusses particular material and current issues of accounting that have not been actually included in the intermediate financial accounting. Specially, the course will be focused on international themes comprehensively, such as partnership accounting, foreign currency transactions, reporting segment, insurance, etc.

GENERAL OBJECTIVES :

Upon completion of this course, students should be able to understand the latest current issues of financial accounting.

No	Special Objectives	Main Topics	Sub Topics	Duration	Required Refference *
1	Upon completion of this course, students should be able to : - understand the description of advanced accounting II - know the rules of course - Acquire basic knowledge of internet to support the course - Understand the objectives of group discussion	Introduction	• Syllabus explanation • Rules of the course • Discussed group establishment • Introduction of Internet	150	- Syllabus - Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
2	students should be able to :	Partnership	• The definition and	150	- Advanced Accounting, 8th edition,

	- understand the concepts of business relationship/ mutual holdings business and several kinds of business relationship - identify the difference and consequent of several kinds of Partnership - Accounting for Equity Investment and profit sharing - Financial reporting of partnership	Accounting .	type of partnership • Accounting of mutual holding business operational • Accounting of Joint Venture • Appliance of PSAK no 39 • Appliance of PSAK no 12		Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
3	students should be able to : - Understand the corporate financial difficulty - Accounting for restructuring - Apply financial reporting equal to PSAK no 54 and PSAK 38	Accounting of Liquidating Company.	• The definition and concepts of restructuring, reorganization, and recapitalization. • Models of unsolved liabilities- receivables company – solving • Appliance of PSAK no 54 • Appliance of no 38 • Restructuring on the controller entity	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
4	students should be able to : - Understand the effects of global business transactions and its effects on the accounting - Understand the foreign	Accounting Of Foreign Currency Transactions.	• Developments of business environment and the effects on accounting • Definition and concepts of foreign currency transactions	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th

	currency concepts - Calculate accounting of foreign currency - Calculate the effects of derivatives products on financial accounting and financial reporting		• Application in the Temporary Transactions • Recognitions and reporting of the changing currency's risk • Appliance of PSAK no 10		Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
5	students should be able to : -understand concepts of foreign currency transaction - calculate the accounting of derivatives - calculate the risk of loss on the effects of derivatives transactions - Report the derivatives transactions on financial statement	Hedging Accounting	• Definitions of derivatives products • Derivatives Accounting in the business transactions • Appliance of PSAK no 55	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
6	students should be able to : - understand the concepts of foreign currency transactions - understand the methods of foreign currency accounting - apply PSAK no 11 and PSAK no 52 of financial reporting	Accounting Of Foreign Currency Translations	• Application of Functional Currency Concepts • Definition of Foreign currency Translations • Methods of foreign currency translations • Translations of minority ownerships	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
7	Mid Test				
8	students should be able to : - understand the concepts	Reporting of segment and	• Definition and concepts of	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement,

	of business segmented and geographics segmented - Identify the segment that included to reporting segment - Explain the concepts of interim reporting - Proceeds the financial reporting of interim and segment - Recognize the effects of segmented reporting and interim on corporate values	interim	business segment • Recognition and reporting of classified segment • Explanation of interim reporting • Appliance of PSAK no 5 • Review of BAPEPAM regulations		Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
9	students should be able to : - Identify the transactions of special relationship - Identifying characteristics of special relationship transactions - Identify the sides of special relationship - Disclose of special relationship transaction	Transactions of special relationships	• Definition of special relationships • Characteristics of Special relationship's transactions • Appliance of PSAK no 7 • Disclosure of special relationships	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
10	students should be able to : - understand the concepts of corporate social accounting - Identify social aspects of company business activity in over all business transactions - Understand the social	Corporate social reporting	• Concepts of social responsibility • Social aspects of company's business transactional • Corporate Social reporting	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999

	territory area of company - Report the corporate social on finanancial statement				- Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
11	students should be able to : - understand the characteristics any kinds of insurance - recognize the risk of insurance products and accounting records - recognize accounting of loss insurance - recognize well accounting of life insurance - report the accounting of liabilities claim on insurance	Accounting for Insurance	• Definition and several kinds of Insurance • Appliance of PSAK no 28 - Loss Insurance • Appliance of PSAK no 36 – Life Insurances • Recognitions of Reinsurance liabilities and receivables	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
12	students should be able to : - understand the concepts of human resources as the company's assets - understand the concepts of intellectual capital - proceeds the human resources accounting	Accounting for Real Estate	• Concepts and characteristics of property and Real Estate Industry • PSAK no 44 –Real Estate Activities • PSAK no 47 – Land Accounting • Financial disclosure	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
13	students should be able to : - understand the concepts of environmental and growth developments	Environmental Accounting	• Concepts and characteristics of Environment and Growth	150	- Advanced Accounting, 8th edition, Floyd A. Beams, Anthony, Clement, Lowensohn, Prentice Hall, 2003 - Advanced Financial Accounting 5th

	- explain the concepts of environmental accounting and the position among different accounting - identify and record the cost of environmental accounting - proceed the disclosure and accountability of environmental accounting reporting		developments • Cost Components of Environmental accounting • Disclosure and accountability of Environmental Accounting		Edition, Paul Fisher. South Western Publishing, 2004. - Advanced Financial Accounting 4th Edition By Baker, Lembke, And King, Irwin/ Mcgraw- Hill, 1999 - Pokok- Pokok Akuntansi Keuangan Lanjutan, Edisi Revisi, Arifin Sabeni, Penerbit Liberty, 1999
14	Final Test				

Required references :

1. Beams, Floyd A., Advanced Accounting, 8th Ed, Prentice Hall, Englewoods Cliff, New Jersey, 2003
2. Drebin, Allan R, Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
3. Fischer, Taylor, Leer., Advanced Accounting, 8 Ed, South Western Publishing Co, 2001
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003.

COURSE OUTLINE

ACCOUNTING THEORY

COURSE OUTLINE

TITLE OF COURSE : **ACCOUNTING THEORY**
COURSE CODE : **EA 471**
DESCRIPTION :

This course studies accounting concepts, development of the concepts, and accounting standard process. The extent of this course including theory development, recognition and measuremet of financial report elements. Various accounting articles are used and evaluated especially the research methodology and the relation with Indonesian accounting standard.

GENERAL OBJECTIVE : Giving basic conceptual approach in accounting that enable student to formulate and verify varios theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.

NO	Specific Objectives	Main Topic	Sub Topic	Time Estimation (Minute)	Reference *
1	After learning this topic, student will comprehend accounting definition and the extent of accounting theory	Accounting Definition and the Extent of Accounting Theory	• Accounting Definition • The Extent of Accounting Theory	150	1, 3
2	After learning this topic, student will comprehend the history of formulation accounting theory	Methodology in formulating accounting theory	• History of formulation accounting theory • Various methodology in formulation accounting theory	150	1,2
3	After learning this topic, student will comprehend institutional approach in accounting development	Institutional Approach In Accounting Development.	▪ Professional body development ▪ Institutional Approach in Accounting Development.	150	3

4	After learning this topic, student will comprehend accounting conceptual framework	Accounting Conceptual Framework	• accounting conceptual framework	150	3, 4
5	After learning this topic, student will comprehend the objectives of financial report	The Objectives Of Financial Report	• Conflict of interest • Objectives	150	2 ,4
6	After learning this topic, student will comprehend postulate and accounting principles	Postulate and Accounting Principles	• Postulate • Accounting Principles	150	4
7	After learning this topic, student will comprehend GAAP and accounting standard	GAAP and Accounting Standard	• GAAP • Accounting Standard	150	3,4
8	After learning this topic, student will comprehend concept of asset	Concept of Asset	• Definition • Measurement • Recognition • Disclosure	150	1,3,4
9	After learning this topic, student will comprehend concept of payable	Concept of Payable	• Definition • Measurement • Recognition • Disclosure	150	3
10	After learning this topic, student will comprehend concept of equity	Concept of Equity	• Definition • Measurement • Recognition • Disclosure	150	3
11	After learning this topic, student will comprehend concept of revenue	Revenue	• Definition • Measurement • Recognition • Disclosure	150	3,4
12	After learning this topic, student will comprehend concept of cost	Cost	• Definition, • Measurement • Recognition • Disclosure	150	1,4
13	After learning this topic, student will comprehend concept of income	Income	• Definition • Measurement • Recognition • Disclosure	150	1,3
14	After learning this topic, student will	Accounting For Changing Prices and	• Accounting For Changing	150	2

	comprehend accounting for changing price and Efficient Market Hypothesis (EMH)	*Efficient Market Hypothesis (EMH)*	Prices • Efficient Market Hypothesis (EMH)		

*** REQUIRED REFERENCES**

1. Hendriksen, E.S., and Michael F. van Breda, ***Accounting Theory***, 5th Ed., Homewood IL: Irwin, 1996
2. Belkaoui, A. R., *Accounting Theory*, 4th Ed., London: Business Press Thomson Learning, 2000
3. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
4. IAI, *Standar Akuntansi Keuangan*, Jakarta: Penerbit Salemba Empat, Edisi Terbaru

COURSE OUTLINE

Financial accounting seminar

COURSE OUTLINE

COURSE TITLE : Financial accounting seminar

CODE / CREDIT : 3 SKS

COURSE DESCRIPTION : This course discusses academic articles/journal with regard to application of accounting theory in real world and discusses latest current issue in advanced accounting theory conducted by class seminar.

General Objective : After following this course, student should be able to explain and analyze latest current issues in conjunction with advanced financial accounting, contemporary accounting topics, controversy or polemic issues of financial accounting and development of accounting in the future. Besides of those objectives, student should be able to perform ability to express their opinion, and brilliant idea whether on public audience or class discussion.

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	After following introduction of this course , the student should be able to: ✓ Understand course regulations. ✓ Explain advantages of Financial Accounting class seminar. ✓ To identify briefly of teaching main subject Financial Accounting class seminar.	Introductions course	✓ Explanation course plan	150 minutes/1	

2	After following subject which discusses establishment of financial accounting standard issues, student should be able to: ✓ Explain mechanism in establishment of accounting standard by FASB ✓ Explain FASB approaches to respond debated issues in conjunction with Financial Accounting Standard establishment. ✓ Explain essential consideration of FASB in Financial Accounting Standard establishment.	Issues in establishment of Financial Accounting Standard	✓ *How the FASB Approaches a Standard- Setting Issue?* ✓ *How Should the FASB Judged?*	150 minutes/2	Articles are Relevance from journal and supporting reference
3	After following subject which discusses establishment of financial accounting standard issues, student should be able to:	Issues in establishment of Financial Accounting Standard	✓ *The Polarization of Accounting.* ✓ *Accounting Standard in Developing*	150 minutes/1	Articles are Relevance from journal and supporting

	✓ Explain political aspect considered in Financial Accounting Standard establishment. ✓ Explain Accounting Standard in Developing Countries		*Countries.*		reference
4	After following subject which discusses basic concept Financial Accounting, student should be able to: ✓ Explain the concept of asset in Accounting Theory ✓ Explain Concept of Working Capital	Basic concept Financial Accounting	✓ *The concept of asset in Accounting Theory.* ✓ *Is Working Capital really Working?*	150 minutes/4	Articles are Relevance from journal and supporting reference
5	After following subject which discusses basic concept Financial Accounting, student should be able to: ✓ Explain entity theory and Modern Capital Structure Theory. ✓ Identify the distinction between Debt and Equity. ✓ Explain the Concept of	Basic concept Financial Accounting	✓ Entity Theory, Modern Capital Structure Theory, and the Distinction Between Debt and Equity ✓ Concept of Capital Maintenance	150 minutes/5	Articles are Relevance from journal and supporting reference

	Capital Maintenance.				
6	After following subject which discusses Financial Reporting issues, student should be able to: ✓ Explain the concept of Comprehensive Income ✓ Explain Accounting Subjectivity and Earning Management.	Advanced Financial Reporting issues	✓ Toward Reporting Comprehensive Income. ✓ Accounting Subjectivity and Earning Management: Prepare Perspective	150 minutes/6	Articles are Relevance from journal and supporting reference
7	After following subject which discusses controversy or polemic in around Financial Accounting, student should be able to: Explain Concept of Disclosure that should be disclosed by company according to Ethic values	Controversy or Polemic around Financial Accounting	✓ Ethic and Disclosure: An Analysis of Conflicting Duties. ✓ Ethic as an Imperative	150 minutes/7	Articles are Relevance from journal and supporting reference
8			Middle Semester Test		

9	After following subject which discusses controversy or polemic in around Financial Accounting, student should be able to: ✓ Explain current advanced issues about accounting and cost measurement of human resources. ✓ Explain political processes are occurred in accounting standard establishment by IASB. ✓	Controversy or Polemic around Financial Accounting	✓ Current Development in Human Resource Costing and Accounting. ✓ Political Lobbying on Proposed Standards: Challenge to the IASB	150 minutes/9	Articles are Relevance from journal and supporting reference
10	After following subject which discusses establishment of financial accounting standard issues, student should be able to: ✓ Explain fundamental principle in accounting standard. ✓ Explain accounting standard based on regulation.	Issues in financial accounting standard establishment	✓ Principle Based Accounting Standard ✓ Rules-Based Standard and the Lack of Principles in Accounting	150 minutes/10	Articles are Relevance from journal and supporting reference
11	After following subject which	Development of	✓ Some thoughts on	150 minutes/11	Articles are

	discusses development of financial accounting Student should be able to: ✓ Explain Some thoughts on the intellectual foundation of accounting ✓ Explain relation between accounting and capital market	Financial Accounting thought	the intellectual foundation of accounting ✓ Knowing what other know: common knowledge, accounting and capital market		Relevance from journal and supporting reference
12	After following subject which discusses development of accounting, student should be able to: ✓ Explain performance of financial reporting ✓ Explain empirical evidence of trend pro forma reporting	Development Accounting in future	✓ Reporting Financial Performance ✓ Empirical evidence on recent trends in pro forma reporting	150 minutes/12	Articles are Relevance from journal and supporting reference
13	After following subject which discusses Financial Reporting issues, student should be able to: ✓ Explain Conservatism in Accounting and its implication ✓ Explain Accounting Earning Quality	Advanced issues in Financial Reporting	✓ Conservatism in Accounting Part I : Explanation and Implication ✓ Earning Quality	150 minutes/13	Articles are Relevance from journal and supporting reference

14	After following subject which discusses development of thought in financial accounting student should be able to: ✓ Explain positive Accounting research ✓ Explain impact Efficient Market Theory on Accounting	Advanced Financial Accounting thought	✓ Positive Research in Accounting ✓ Efficient Market Theory: Its Impact on Accounting	150 minutes/14	Articles are Relevance from journal and supporting reference
15	After following closing subject of this course, student should be able to: ✓ Explain course material ✓ Recognize group and individual performance.	Closing class seminar	Review course material	150 minutes/15	Articles are Relevance from journal and supporting reference
16			Final Examination Semester		

Course Rules

- Minimum attendance to get mark C is 90 %. Student who do not do presentation at all will get mark E.
- In every meeting presenter group is obligated to submit presentation paper. Who don't s do presentation should have submit short paper that taken from article in internet
- Student allowed to asked final mark, even after mid test or final test, a week after announced.
- all cheating are not tolerable
- every thing that not to be arranged yet, it will be decide after course start

References

Main reference:

- Relevant articles from various journal

Supporter references:

- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson Learning
- Chariri, Anis dan Imam Ghozali, Teori Akuntansi
- Hendriksen, E.S., and Michael F. van Breda, 1996. Accounting Theory, Fifth Edition, Homewood IL: Irwin
- IFAC, dan IFRS
- Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
- Schroeder, Richard G., Myrthe W. Clark, 2001, Accounting Theory and Analysis; Texts and Reading, Seventh Edition, Wiley
- SFAC and SFAS

COURSE OUTLINE

Capital Market and Money Market

COURSE OUTLINE

COURSE TITLE : Capital Market and Money Market
CODE / CREDIT : EKM 401 – 3 SKS
COURSE DESCRIPTION : This course will discuss types and investment alternatives, security market , and how securities are traded. Student will be introduced with riks and return analysis, selecting portfolio, capital market theory and market efficiency. Bond and stock valuation, technical and fundamental analysis, derivatives, and the influence of interest rate to money market product will be included in this subject

General Objective : Upon completion of this course, student should be able to understand the concepts and alternatives of Investment.

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	Upon completion of this course, student should be able to : - explain the definition and the importance of investment - Understand process of Investment Decision making - Recognize type of financial assets, money market, equity market, and derivative market	Investment and alternative Investment	- Investment and Alternative Investment - Definition and The Importance of Investment - Process of Investment Decision Making - Kinds of Financial assets, money market, equity market, and derivative market	150 minutes	J 1,2 JH 1,3 SH 1 RA 2,3

2	Upon completion of this course, student should be able to : • explain kinds of investment company • explain the definition of secondary market • recognize types of order, broker transactions, and marginal purchase	Investment Company, Security Market	• Types of Investment Company • Definition of secondary market • Types of Order • Broker Transactions • Marginal Purchase	150 minutes	J 3,4,5 JH 2 SH 2 RA 5
3	Upon completion of this course, student should be able to : • mention the components of return; source and risk • estimate Risk and return of portfolio, covariant diversification, models of single object	Return and risk of investment, selections of portfolio	• Components of return, source, and types of risk • Estimating Risk and return of portfolio, covarian diversification, models of single object	150 minutes	J 6,7,8 JH 8 SH 3,4,5
4	Upon completion of this course, student should be able to : • explain and mention CAPM, market portfolio, return equilibrium, and risk • test the CAPM, arbitrage pricing theory, efficiency market theory	Equity market and efficiency market theory	• Explain CAPM, market portfolio, return equilibrium, and risk • Test of CAPM, APT, efficiency market • Test and	150 minutes	J 9, 10 JH 12,13 SH 8,9

	• recognize the implication of efficient market and market anomaly		implication of Efficiency market and market anomaly		
5	Upon completion of this course, student should be able to : • recognize the approach PV, PE ratio, portfolio • calculate yields • explain stock, obligation, future, portfolio	Stock value, Analytic and strategic, obligation, options, portfolio	• Approach of stock evaluation (PV, PE Ratio) • Stock, obligation, and calculating yields • Option, future, and portfolio	150 minutes	J11,12,13,19,20 RA 7,8,9
6	Upon completion of this course, student should be able to : • recognize the approach PV, PE ratio, portfolio • recognize market value, fundamental & technical analytic • understand the aspect of accounting yields	Stocks, market, Industry , and fundamental & technical analytical	• Approach of stock evaluation (PV, PE Ratio) • Market value, fundamental and technical analytical • Aspect of accounting yields	150 minutes	J13,14,15,16,17,18 JH 4,5 SH 13,14,15
7	Upon completion of this course, student should be able to : • explain role and financial system in global economic • Identify types of market,	Role and Financial system in global economics	• Financial System and role • Type of markets, Financial system function • Associate Factor	150 minutes	R 1

	and global financial system		of money market		
8	Upon completion of this course, student should be able to : recognize the definitions of money and the developments of Indonesia's Interest rate explain money financial	Indonesia's Money market	• Definition of money, and the developments of Indonesia's Interest Rate • Financial market	150 minutes	SP 1
9	Upon completion of this course, student should be able to : • explain the definition and characteristics of money • explain and recognize money on macro perspective	Concepts of Money	• Characteristics and function of money • Definition and value of money • Money , on macro perspective	150 minutes	SP 2
10	Upon completion of this course, student should be able to understand : explain and recognize characteristics n kinds of financial assets	Financial assets and money transactions in global economic	•Characteristics and types of financial assets	150 minutes	R 2
11	Upon completion of this course, student should be able to understand : • explain and recognize the definitions and functions of	Structure of Interest Rate	• Definition, determinant function and methods of interest rate	150 minutes	R 8

	interest rate • calculating interest rate		• Interest rate and Inflation, and security value		
12	Upon completion of this course, student should be able to understand : • explain characteristics of money market • mention and explain the instrument of money market	Money market	• Characteristics of money market • Interest Rate of money market • Instrument of money market	150 minutes	R 14

REQUIRED REFERENCE

1. Jogiyanto Hartono (JH),1998, Teori Portofolio dan Analisis Investasi, 1st ed or newest, BPFE, Yogyakarta
2. Jones Charles P (J), 2007, Investments, 10th ed, John Wiley & Sons (Asia)
3. Robert Ang (RA), 1997, Buku Pintar Pasar Modal Indonesia (intellegent Guide to Indonesian Capiatal Market) , 1st ed or newest, Mediasoft, Indonesia
4. Suad Husnan (SH), 1993, Dasar dasar Teori Portofolio: Analisis Sekuritas di Pasar Modal, newest ed, UPP-AMP YKPN, Yogyakarta

COURSE OUTLINE
COURSE GROUP:
MANAGEMENT ACCOUNTING

1. **COST ACCOUNTING**
2. **MANAGEMENT ACCOUNTING**
3. **MANAGEMENT CONTROL SYSTEMS**
4. **MANAGEMENT ACCOUNTING SEMINAR**
5. **BUDGETING**
6. **BEHAVIORAL ACCOUNTING**

COURSE OUTLINE

COST ACCOUNTING

COURSE OUTLINE

TITLE OF COURSE : **Cost Accounting**
COURSE CODE : **EAP 381**
DESCRIPTION : This course studies cost concept, recording methods, calculation of cost of production and cost of goods sold.

GENERAL OBJECTIVE : Enabling student in accounting of cost of production report for management and financial reporting purpose.

NO	Specific Objectives	Main Topic	Sub Topic	Time Estimation (Minute)	Reference *
1	After learning this topic, student will comprehend cost term and purposes	An Introduction to Cost Term & Purposes	• Introduction • cost term definition • Cost term & purposes	150	3
2	After learning this topic, student will comprehend Job Order Costing	Job Order Costing	▪ Definition ▪ Calculation ▪ Recording ▪ Presentation	150	2, 3
3	After learning this topic, student will comprehend Process Costing	Process Costing I	▪ Definition ▪ Calculation ▪ Recording ▪ Presentation	150	2, 3
4	After learning this topic, student will comprehend the influence of beginning inventories in Process Costing	Process Costing II	▪ Beginning Inventory Influence ▪ Average method ▪ FIFO method ▪ Quality Control	150	2, 3
5	After learning this topic, student will comprehend Process Costing	Process Costing III : Spoilage, Rework & Scrapt	▪ Spoilage ▪ Rework ▪ Scrapt	150	1,2, 3
6	After learning this topic, student will comprehend Cost Allocation	Cost Allocation (Service Department), & Cost Allocation (Joint Product & By Product).	▪ Service Department ▪ Joint Product ▪ By Product	150	1, 2, 3

7	After learning this topic, student will comprehend Activity Cost Behavior	Activity Cost Behaviour.	▪ Fixed cost ▪ Varible cost ▪ Semi-variable cost	150	1, 3
8	After learning this topic, student will comprehend Activity Based Costing	Activity Based Costing	▪ Definition ▪ Cost object ▪ Cost Driver ▪ Cost Pool ▪ Calculation of cost activity	150	2, 3
9	After learning this topic, student will comprehend Standard Costing	Standard Costing I : Manufactured Overhead.	▪ Definition ▪ Formulating standard ▪ Manufactured Overhead	150	2, 3
10	After learning this topic, student will comprehend Standard Costing	Standard Costing II	▪ Definition of Varian ▪ Varian analysis ▪ Presentation	150	2, 3
11	After learning this topic, student will comprehend Inventory Costing	Inventory Costing (Full & Variable Costing, CVP)	▪ Full Costing Method ▪ Variable Costing Method ▪ CVP	150	1, 3
12	After learning this topic, student will comprehend and apply Cost Accounting	Cost Accounting Practice I : Job Order Costing.	▪ Cases comprehension ▪ Calculation ▪ Recording ▪ Presentation	150	1, 3
13	After learning this topic, student will comprehend and apply Cost Accounting	Cost Accounting Practice II : Process Costing.	▪ Cases comprehension ▪ Calculation ▪ Recording ▪ Presentation	150	2,3, 4
14	After learning this topic, student will comprehend and apply Cost Accounting	Cost Accounting Practice III : Standard Costing.	▪ Cases comprehension ▪ Calculation ▪ Recording ▪ Presentation	150	2,3, 4

*** REQUIRED REFERENCES**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
3. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.
4. Bahan Praktikum Akuntansi Biaya (BPAB)

COURSE OUTLINE

MANAGEMENT ACCOUNTING

COURSE OUTLINE

COURSE TITTLE: Management Accounting

COURSE CODE / SCS: EA 382/3 SCS

COURSE DESCRIPTION:

The Course describe management accounting system role and management accountant in implementing management functions including how to engineer and evaluate management accounting system which is fit to operational conditions and organizational strategy, to provide informations for management need.

GENERAL OBJECTIVES:

After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

No	**Specific Objectives** After studying each chapter, students should be able to:	Main Topic	Sub Main Topic	Dura-tion	Ref.
1	2	3	4	5	6
1	1. Discuss the need for management accounting information 2. Differentiate between management accounting and financial accounting 3. Provide a brief historical description of management accounting 4. Identify the current focus of management accounting. 5. Describe of the role of management accountants in an organization 6. Explain the importance of ethical behavior for managers and management accountants	Introduction: The Role, History, and Direction of Management Accounting	1. Management Accounting Information System 2. Management Accounting and Financial Accounting 3. A brief Historical Perspective of Management Accounting 4. The current focus of management accounting. 5. The role of management accountants in an organization 6. The importance of ethical behavior for managers and management accountants	150 minutes	HM 1 Y
2	1. Describe the cost assignment process and Define tangible and intangible products, and explain why there are different product cost definitions 2. Prepare income statements for manufacturing and service organizations 3. Outline the difference between functional-based and activity-based systems	Basic Management Accounting Concepts	1. The cost assignment process and Define tangible and intangible products, and different product cost definitions 2. Income statements for manufacturing and service organizations 3. The difference between functional-based and activity-based systems 4. Cost behavior for fixed, variable, and mixed costs	150 minutes	HM 2 & 3 Y

	4. Define cost behavior for fixed, variable, and mixed costs 5. Explain the the role of the resourse usage model in understanding cost behavior 6. Separate mixed costs into their fixed and variable components using the high-low method, the scatter[lot method, and the method of least square 7. Evaluate the reliability of a cost equation 8. Discuss the role of multiple regression in assessing cost behavior 9. Describe the use of managerial judgment in determining cost behavior		5. The the role of the resourse usage model in understanding cost behavior 6. Separate Mixed costs into their fixed and variable components using the high- low method, the scatter[lot method, and the method of least square 7. The reliability of a cost equation 8. The role of multiple regression in assessing cost behavior 9. The use of managerial judgment in determining cost behavior		
3.	1. Discuss the importance of unit costs 2. Describe the functional-based costing (FBCA) approaches and tell why FBCA may produce distorted costs 3. Explain how ABC System works for product costing 4. Provide a detailed description of how activities can be grouped inti homogeneous sets to reduce the number of activity-based customer and supplier costing.	Activity-Based Costing (ABC)	1. The importance of unit costs 2. The functional-based costing (FBCA) approaches and tell why FBCA may produce distorted costs 3. ABC System for product costing 4. Grouping activities into homogeneous sets to reduce the number of activity-based customer and supplier costing.	150 minutes	HM 4 Y
4	1. Discuss budgeting and its role in planning, controlling and decdision making 2. Define and prepare a master budget, identify its major components, and outline the interrelationships of its various components 3. Describe flexible budgeting, and list the features that a budgetary system should have to encourage managers to	Functional and Activity-based Budgeting	1. Budgeting and its role in planning, controlling and decdision making 2. A master budget, its major components, and the interrelationships of its various components 3. Flexible budgeting, and the features that a budgetary system should have to encourage managers to engage in goal congruent behavior 4. Activity-based budgeting	150 minutes	HM 8 Y

	engage in goal congruent behavior 4. Explain how activity-based budgeting works				
5.	1. Compare and contrast functional-based, activity-based and strategic-based responsibility accounting systems 2. Explain process value analysis 3. Describe activity performance measurement 4. Discuss the basic features of the Balance Scorecard	Functional-based, Activity-based and Strategic-based Responsibility Accounting Systems	1. Functional-based, activity-based and strategic-based responsibility accounting systems 2. Process value analysis 3. Activity performance measurement 4. The basic features of the Balance Scorecard	150 minutes	HM 10 Y
6.	1. Identify and describe the four types of quality costs 2. Prepare a quality cost report, and differentiate between the conventional view of acceptable quality level and the view exposed by total quality control 3. Tell why quality cost information is needed, and show how it is used 4. Explain what productivity changes in profits	Quality Costs and Productivity: Measurement, Reporting, and Control	1. The four types of quality costs 2. A quality cost report, and the conventional view of acceptable quality level and the view exposed by total quality control 3. Quality cost information: The Need and how to use it 4. Productivity changes in profits	150 minutes	HM 11 Y
7.	1. Discuss the importance of measuring environmental costs 2. Explain how environmental costs are assigned to products and processes 3. Describe the life-cycle cost assessment model 4. Compare and contrast activity and strategic based environmental control	Environmental Cost Management	1. The importance of measuring environmental costs 2. Environmental costs are assigned to products and processes 3. The life-cycle cost assessment model 4. Activity and strategic based environmental control	150 minutes	HM 12 Y
Mid Semester Examination					
8.	1. Define responsibility accounting, and describe four types of responsibility centers 2. Tell why firms choose to decentralize 3. Compute and explain return on inverstment (ROI) and economic value added (EVA)	Performance Evaluation in the Decentralized Firm	1. Responsibility accounting, and four types of responsibility centers and The Reasons for decentralization 2. Return on inverstment (ROI) and economic value added (EVA) 3. Method of evaluating and rewarding managerial	150 minutes	HM 13 Y

	4. Discuss method of evaluating and rewarding managerial performance 5. Explain the role of transfer pricing in a decentralized firm		performance 4. The role of transfer pricing in a decentralized firm		
9.	1. Explain the role of the management accounting in the international environment 2. Identify the varying levels of involvement that firms can undertake in international trade 3. List the ways management accountants can manage foreign currency risk 4. Explain why multinational firms choose to decentralize 5. Describe how environmental factors can affect performance evaluation in the multinational firm 6. Discuss the role of transfer pricing in the multinational firm 7. Discuss ethical issues that affect firms operating in the international environment.	International Issues in Management Accounting	1. The role of the management accounting in the international environment 2. The varying levels of involvement that firms can undertake in international trade 3. The ways management accountants can manage foreign currency risk 4. The Reasons for Multinational firms choose to decentralize 5. Affect Environmental factors to performance evaluation in the multinational firm 6. The role of transfer pricing in the multinational firm 7. Ethical issues that affect firms operating in the international environment.	150 minutes	5. H M 14 Y
10.	1. Discuss the differences between variable and absorption costing 2. Explain how variable costing is useful in evaluating the performance of managers 3. Prepare a segmented income statement based on a variable-costing approach, and demonstrate how to use this format with ABC to assess customer profitability 4. Show how variable costing can be used in planning and control	Segmented Reporting and Performance Evaluation	1. The differences between variable and absorption costing 2. Variable costing is useful in evaluating the performance of managers 3. A segmented income statement based on a variable-costing approach, and how to use this format with ABC to assess customer profitability 4. Variable costing for planning and control	150 minutes	HM 15 Y

11.	1. Determine the number of units that must be sold and calculate the amount of revenue required to break even or to earn a targeted profit 2. Apply cost volume profit (CVP) analysis in a multiproduct setting 3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each 4. Explain the impact of risk, uncertainty, and changing variables on CVP analysis 5. Discuss the impact of ABC on CVP analysis	Cost-volume-profit (CVP) Analysis: A managerial Planning Tool	1. The number of units and the amount of revenue required to break even or to earn a targeted profit 2. Cost volume profit (CVP) analysis in a multiproduct setting 3. A profit-volume graph and a cost-volume-profit graph, and the meaning of each 4. The impact of risk, uncertainty, and changing variables on CVP analysis 5. The impact of ABC on CVP analysis	150 minutes	HM 16 Y
12.	1. Describe the tactical decision-making model 2. Explain how the activity resource usage model is used in assessing relevancy 3. Apply tactical decision-making concepts in a variety of business situations 4. Choose the optimal product mix when faced with one constrained resource 5. Explain the impact of cost on pricing decisions 6. Use linear programming to find the optimal solution to a problem of multiple constrained resources	Tactical Decision Making	1. The tactical decision-making model 2. The activity resource usage model in assessing relevancy 3. Tactical decision-making concepts in a variety of business situations 4. The optimal product mix when faced with one constrained resource 5. The impact of cost on pricing decisions 6. Linear programming	150 minutes	HM 17 Y
13.	1. Explain what a capital investment decision is, and distinguish between independewnt and mutually exclusive capital investment decisions 2. Mention and explain how to use the various methode to assess proposed investments in independent projects and discuss advantage and disadvantage each methods for mutually exclusive and independent projects	Capital Investment Decisions	1. Definition of A capital investment decision , and differentiation between independewnt and mutually exclusive capital investment decisions 2. The various methode to assess proposed investments in independent projects and advantage and disadvantage each methods for mutually exclusive and	150 minutes	HM 18 Y

	3. Discuss the role and value of post audits 4. Describe capital investment in the advanced manufacturing environment.		independent projects 3. The role and value of post audits 4. Capital investment in the advanced manufacturing environment.		
14.	1. Describe the traditional inventory management model 2. Discuss Just-in Time (JIT) inventory management 3. Explain the theory of constraints, and tell how it can be used to manage inventory	Inventory Management	1. The traditional inventory management model 2. Just-in Time (JIT) inventory management 3. The theory of constraints, and how it can be used to manage inventory	150 minutes	HM 19 Y
Final Examination					

Note:

HM: Hanson and Mowen (2004), *Management Accounting*, 7th ed South-Western College Publishing

Y: Young, S, Mark, *Reading In Management Accounting*

COURSE OUTLINE

MANAGEMENT CONTROL SYSTEMS

COURSE OUTLINE

COURSE TITTLE: Management Control System (MCS)

COURSE CODE / SCS: EA 383/3 SCS

COURSE DESCRIPTION/:

The Course discusses concepts, designs and technics control to motivate people in organization to reach the effectively and efficiently goals using predetermined strategy

GENERAL OBJECTIVES:

After completing this course, the students are expected to have theorytical and practical knowledge and also analysis skill that related to design and implementation of organization control system

Table 1. Course Programs in Detail for a semester

No	**Specific Objectives**: After studying each chapter, students should be able to:	Main Topic	Sub Main Topic	Duration	Ref.
1	2	3	4	5	6
1	1. Explain the instructional analysis of MCS 2. Describe the basic concepts of MCS 3. Discuss the Boundaries of Management Control	The Nature of Management Control Systems	1. The instructional analysis of MCS 2. The basic concepts of MCS 3. The Boundaries of Management Control	150 minutes	AG 1
2	1. Discuss the goals of organizations 2. Explain the concepts of strategy: 3. Mention and explain levels and types strategy	Understanding Strategies	1. The goals of organizations 2. The concepts of strategy: 3. Levels and types strategy	150 minutes	AG 2
3	1. Explain the goal congruence (GC) 2. Discuss the factors that influence GC 3. 4Mention the types of organizations 4. Describe who controller is and the functions of controller	Behavior in Organizations	1. The goal congruence (GC) 2. The factors that influence GC 3. The types of organizations 4. Controller and its functions	150 minutes	AG 3
4	1. Explain Responsibility Center and its relation to responsibility accounting systems and decentralization 2. Mention the types of responsibility centers and explain what each responsibility center	Responsibility Centers	1. Responsibility Center and its relation to responsibility accounting systems and decentralization 2. The types of responsibility centers and what	150 minutes	AG 4 and 5

	account for. 3. Identify the functions of organizations that included in which responsibility center 4. Explain how to measure each responsibility centers profitability		each responsibility center account for. 3. The functions of organizations and responsibility centers 4. Measuring each responsibility centers profitability		
5	1. Explain the objectives of transfer prices 2. Mention and Explain transfer pricing methods 3. Discuss the pricing corporate services 4. Describe the administration of transfer prices	Transfer Pricing	1. Ojectives of transfer prices 2. Transfer pricing methods 3. Pricing corporate services 4. Administration of transfer prices	150 minutes	AG 6
6	1. Describe the structure of the analysis 2. Measure assets employed 3. Explain types of measures: EVA vs ROI 4. Discuss alternative approaches to evaluate managers and differentiate the managers performance and the entity performance 5. Evaluate the economic performance of the entity	Measuring and Controlling Assets Employed	1. The structure of the analysis 2. Measuring assets employed 3. Explain types of measures: EVA vs ROI 4. Alternative approaches to evaluate managers and differentiations the manager performance and the entity performance 5. Evaluating the economic performance of the entity	150 minutes	AG 7
7	1. Explain the Nature of Strategic Planning 2. Analyzing Proposed New vs Ongoing Programs 3. Describe The Strategic Planning Process	Strategic Planning	1. Nature of Strategic Planning 2. Proposed New vs Ongoing Programs 3. The Strategic Planning Process	150 minutes	AG: 8
8. Mid Semester Examination					
9	1. Explain the nature of a budget 2. Mention The Types of budgets	Budget Preparation	1. The nature of a budget 2. The Types of budgets	150 minutes	AG: 9

	3. Explain the budget preparation process 4. Discuss the behavioral aspects of using budget 5. Describe the quantitative techniques for budget preparation process		3. The budget preparation process 4. The behavioral aspects of using budget 5. The quantitative techniques for budget preparation process		
10	1. Calculate variances 2. Discuss the variations in practice 3. Explain limitations of variance analysis 4. Discuss behavioral considerations in performance evaluation 5. Describe information used in control systems 6. Measure performance 7. Discuss interactive control	Analyzing Financial Perfoprmance Reports and Performance Measurement	1. Calculating variances 2. Variations in practice 3. Explain limitations of variance analysis 4. Behavioral considerations in performance evaluation 5. Information used in control systems 6. Performance measurement 7. Interactive control	150 minutes	AG: 10 & 11
11	1. Discuss Research Findings on Organizational Incentives 2. Mention and Explain Characteristics of Incentive Compensation Plans 3. Describe Incentives for Corporate Officers 4. Describe Incentives for Business Unit	Management Compensation	1. Research Findings on Organizational Incentives 2. Characteristics of Incentive Compensation Plans 3. Incentives for Corporate Officers 4. Incentives for Business Unit	150 minutes	AG 12
12	1. Mention and Explain Corporate Strategy 2. 13Mention and Explain Business Unit Strategy 3. Discuss Top Management Style	Controls for Defferentiated Strategies	1. Corporate Strategy 2. Business Unit Strategy 3. Top Management Style	150 minutes	AG 13
13	1. Service Organization in General 2. Professional Organizations 3. Health care Organizations 4. Nonprofit Organizations 5. Government	Service Organizations	1. Service Organization in General 2. Professional Organizations 3. Health care Organizations 4. Nonprofit	150 minutes	AG 14

	Organizations 6. Merchandising Organizations		Organizations 5. Government Organizations 6. Merchandising Organizations		
14	1. Discuss General Consideration in MO 2. Compare Transfer Pricing in multinational vs national 3. Explain Exchange Rate	Multinational Organizations	1. General Consideration in MO 2. Transfer Pricing 3. Exchange Rate	150 minutes	AG 15
15	1. Explain The Nature of Projects 2. Discuss The Control Environment 3. Mention and explain The phases of implementation Projects	Management control of projects	1. The Nature of Projects 2. The Control Environment 3. The phases of implementation Projects	150 minutes	AG 16
16. Final Examination					

Note:

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11th ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7th ed South-Western College Publishing

Y: Young, S, Mark, *Reading In Management Accounting*

COURSE OUTLINE

MANAGEMENT ACCOUNTING SEMINAR

COURSE OUTLINE

Course Title : MANAGEMENT ACCOUNTING SEMINAR
Course Code : EA 481
Description : This course discusses articles concerning specific problems in management accounting, the implication of technology development on the design of management accounting system, the effect of management concept and its implementation which are discussed in the form of seminar.
General Objectives : After taking this course, students are expected to explain the development of management accounting concepts that highly related to human behavior, technology development and research in management accounting. Furthermore, they are able to reveal opinions, ideas, concepts in front of audiences.

NO	Specific Objectives	Main Topic	Sub-Topic	Esimated Time (minutes)	Reference
1	For introduction, students are expected able to: • Understand the rules in class • Explain the benefit of joining the class of management accounting seminar • Explain the materials that will be discussed in the management accounting class.	Introduction	Explanation the program of the course	150	-
2	After discussing the history of management accounting development, students are expected able to: • Explain the change of paradigm in management accounting.	The history of management accounting development	Cost/Management Accounting: the 21 Century Paradigm	150	Ferra, WL, 1995, "Cost/Management Accounting: the 21 Century Paradigm", Management

	• Explain examples of management accounting application according to its history.				Accounting, December.
3	After discussing the development of management accounting, students are able to: • Explain the history and the scope of topic in management accounting • Explain the development dab the scope of topic in control system	The development of management accounting	• Management Accounting and Control System	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall.
4	After discussing the impact of technology development on management accounting, students are able to: • Explain the value of information • Estimate the economic value of information	The impact of technology development on management accounting	• Value of Information and Information Economics.	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall
5	After discussing the development of agency theory, students are able to: • Explain agency theory • Explain the problem in agency theory • Explain the implication of agency theory problem on management accounting	The development of agency theory	• Agency Theory and Management Accounting	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall
6	After discussing the development of stewardship theory, students are able to: • Explain stewardship theory	The development of stewardship theory	Toward a Stewardship Theory of Management	150	Davis, JH and Schoorman, FD, 1997, "Toward a Stewardship Tehory

	• Explain the development of stewardship theory				of Management" Academy of Management Review, Vol.22., No.1.
7	After discussing the development of contingency theory, students are able to: • Explain contingency theory • Explain the application contingency theory for management control.	The development of contingency theory	Contingency Theory, Management Control System and Firms Outcomes: Past Result and Future Directions	150	Fisher, JG, 1998, "Contingency Theory, Management Control Syatems and Firms Outcomes: Past Result and Future Directions", Behavioral Research in Accounting, Vol 10 Supplement.
8	Middle Test				
9	After discussing the impact of technology development on management control, students are able to: • Explain technology development for commercial. • Explain the development of accounting information system • Explain management control • Explain organization design	The impact of technology development on management control system	• Management Control, Organization Design, and Accounting Information System.	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall

	• Explain the impact of technology development on management control, organization design, and accounting information system.				
10	After discussing the development of management accounting, students are able to: • Explain the development in cost estimation • Explain contemporary operational management • Explain the advantages of contemporary operational management • Estimate the cost of contemporary operational management	The development of management accounting	• Costing and The New Operation Management	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall
11	After discussing performance measurement system and reward, students are able to: • Explain the kind of performance measurement system • Explain the kind of reward • Explain the effectiveness of performance measurement system and the way to avoid dysfunctional behavior of employee	Performance measurement system and reward	• Performance Appraisal and Reward	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall
12	After discussing the development in management accounting, students are able to:	The development of management accounting	• Strategic Management Accounting	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995,

	• Explain the development of management accounting that begins from traditional paradigm until contemporary paradigm • Explain the definition of strategic management accounting • Explain the scope of strategic management accounting • Explain the advantage of strategic management accounting			-	Issues in Management Accounting, 2nd Ed., Prentice Hall
13	After discussing contemporary research in management accounting, students are able to: • Explain the advantages and the disadvantages of economic value added as performance measurement • Explain the research concerning the implementation of economic value added in the case of European manager in responsibility center.	Contemporary research in management accounting	• Economic Value Added: a Primer for European Managers	150	Young, D, 1997, "Economic Value Addes: a Primer for European Managers" European Management Journal, Vol. 15 No. 4, August.
14	After discussing performance measurement system and reward, students are able to: • Explain the kind of corporate strategy • Explain traditional and contemporary performance measurement system • Explain the advantages and the	Performance measurement system and reward	• Implementing Corporate Staretgy: from Tableaux de Bord to Balance Scorecard	150	Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall

	disadvantages of balance scorecard • Explain the implementation mechanism of balance scorecard as one of corporate strategy				
15	After discussing the conclusion of all the materials, students are able to: • Explain the course materials. • Understand the performance of individual and group.	Conclusion of course	• Review of course materials	150	

RULES IN CLASS

- Student have to attend 90% of sessions to get C. Student without any performance in front of the class will be marked E.
- The performing group must submit the paper in its session. Other group (non-performing group) must submit the summary of article that will be discussed on that day. At the end of the course, students have submitted paper that refers to articles from internet.
- Students are allowed to ask the result of their performance in a week before the announcement day.
- Cheating is not permitted.
- All of substance beyond these conditions will be ruled during the course.

REFERENCES

1. Relevant articles:

   - Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall.
   - Ferra, WL, 1995, "Cost/Management Accounting: the 21 Century Paradigm", Management Accounting, December.
   - Fisher, JG, 1998, "Contingency Theory, Management Control Syatems and Firms Outcomes: Past Result and Future Directions", Behavioral Research in Accounting, Vol 10 Supplement.
   - Davis, JH and Schoorman, FD, 1997, "Toward a Stewardship Tehory of Management" Academy of Management Review, Vol.22., No.1.

- Young, D, 1997, "Economic Value Addes: a Primer for European Managers" European Management Journal, Vol. 15 No. 4, August.

2. Text book of management accounting, cost management, and management control system.

COURSE OUTLINE

BEHAVIORAL ACCOUNTING

Course Outline

Course title : Behavioral Accounting

Course code/ Credit: EA493

Brief Description:

Course of Introduction studies the aspect of behavioral in accounting. Interaction between accounting system, human behavior, and the characteristic of organization with environment and make a study of behavioral dimension in the rapid growth of accounting lately. Accounting is not seen as a group of numbers, but also involve psychological process and social between accounting doer and many depended parties. For that, behavioral aspect in many kind of accounting discipline to be the topic of this course.

General Objective:

After studying this course, the student is expected to understand and master the behavioral dimension concepts in accounting, wither in financial accounting , management accounting and also auditing.

No	Specific Objective	Main Topic	Sub Topic	Duration	Required References
1	If the students are given the	The introduction	History and development of	180 minutes	Siegel, Gary & HR Marconi. 1989.

	introduction of behavioral accounting, the students who take this course will able to explain the history and the development of behavioral accounting.	of accounting behavioral.	behavioral accounting		*Behavioral Accounting*. South Western Publishing Co
2	If the students are given the knowledge about principles of behavioral accounting, the students who take	The principle of behavioral accounting	✓ *Behavioral Concepts from Psychology and social psychology* ✓ *Assumption about human*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co

	this course will able to explain the behavioral concepts from psychology and social psychology and also assumption of human behavior seen from historic perspective.		*behavior: A Historical Perspective*		
3	If the students are given the knowledge about behavioral aspects in management accounting, the	Behavioral aspect in management accounting	*Contingency Approach to the design of accounting system*	180 minutes	Belkaoui, Ahmed. 1989. *Behavioral Accounting: The Research and Pratical Issue.* Quorum Books,

	students who take this course will able to explain contingent approach to design accounting system.				Greenwood Press.
4	If the students are given the behavioral aspect in management accounting, the students who take this course will able to explain financial control, Behavioral Aspect	Behavioral aspect in management accounting	✓ *Financial Control* ✓ *Behavioral Aspect of responsibly accounting*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co

	in responsibility accounting.				
5	If the students are given the knowledge about behavioral accounting in management accounting, the students who take this course will able to explain behavioral aspect in profit planning and budgeting and also the practive of slack.	Behavioral Aspect in Management Accounting	✓ *Behavioral Aspects of profit planning and budgeting* ✓ *The practice of slack: an overview*	180 minutes	✓ Siegel, Gary & HR Marconi. 1989.*Behavioral Accounting.* South Western Publishing Co ✓ Belkaoui, Ahmed. 1989. *Behavioral Accounting: The Research and Practical Issue.* Quorum Books, Greenwood

					Press.
6	If the students are given the knowledge about behavioral aspect in management accounting, the students who take this course will able to explain behavioral aspect in performance evaluation and interpretation of decentralization in behavioral aspect.	Behavioral aspect in management accounting	✓ *Behavioral Aspect in performance evaluation* ✓ *A behavioral interpretation of decentralizatio n*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co

7	If the students are given the knowledge of behavioral aspect in auditing, the students who take this course will able to explain behavioral dimension of internal control.	Behavioral aspect in auditing	*The behavioral dimension of internal control.*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co
8	If the students are given the knowledge about behavioral aspect in auditing, the students who take	Behavioral aspect in auditing	✓ *Human resource consideration in public accounting firm* ✓ *The behavioral*	180 minutes	✓ Siegel, Gary & HR Marconi. 1989.*Behavioral Accounting*. South Western Publishing Co

	this course will able to explain human resource consideration in public accounting firm and behavioral pattern of auditor.		*pattern of auditor*		✓ Belkaoui, Ahmed. 1989. *Behavioral Accounting: The Research and Practical Issue*. Quorum Books, Greenwood Press.
9	If the students are given the knowledge of behavioral accounting issues in financial	Behavioral accounting issues in financial accounting	✓ *The behavioral aspect of decision making and decision makers*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co

	accounting, the students who take this course will able to explain the behavioral aspect of decision making and decision makers and also behavioral aspect of reporting requirement.				
10	If the students are given the knowledge of behavioral accounting issues	Behavioral accounting issues in financial accounting	✓ *Accounting and language* ✓ *Communication of accounting information*	180 minutes	✓ Siegel, Gary & HR Marconi. 1989.*Behavioral Accounting.* South Western

	in financial accounting, the students who take this course will able to explain the relationship of accounting and language and also communication of accounting information.				Publishing Co ✓ Belkaoui, Ahmed. 1989. *Behavioral Accounting: The Research and Pratical Issue*. Quorum Books, Greenwood Press.
11	If the students are given the knowledge about behavioral accounting issues ,	Behavioral accounting issues	*Human resource accounting: an overview*	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing

	the students who take this course will able to explain the overview of human resource accounting				Co
12	If the students are given the knowledge of behavioral accounting issues, the students who take this course will able to explain social accounting	Behavioral accounting issues	Social accounting	180 minutes	Siegel, Gary & HR Marconi. 1989. *Behavioral Accounting*. South Western Publishing Co

COURSE OUTLINE

BUDGETING

COURSE OUTLINE

Course Title : Budgeting
Course Code : EM 363
Description : This course discusses the process of planning and controlling for comprehensive profit budget which includes targets, procedures and the implication of budget.

General Objectives : After taking this course, students are expected to understand the process of making comprehensive budget for commercial entity and manufacturing company as well.

NO	Specific Objectives	Main Topic	Sub-Topic	Esimated Time (minutes)	Reference *
1	Introduction	Introducing literature and the process of management		150	1
2	Students are expected to understand the basic of profit budgeting after studying this course.	The Basic of Profit Planning - Controlling	The Basic of Profit Controlling	150	2
3	After studying this topic, students are able to understand the process of controlling profit.	The Process of Profit Planning – Controlling	• Planning process • Controlling process	150	2
4	After studying this topic, students are able to understand the implementation of profit planning and controlling.	The comprehensive implementation of profit planning and controlling	• The implementation of planning • Profit controlling	150	1
5	After studying this topic, students are able to understand the implementation of profit	The comprehensive implementation of profit planning and controlling	• The implementation of planning • Profit controlling	150	1

	planning and controlling.				
6	After studying this topic, students are able to understand the process of planning, controlling for sales and services.	Planning, controlling for sales and services.		150	2
7	After studying this topic, students are able to understand the control mechanism for production, cost of goods sold, finished goods.	Planning – controlling of production, cost of goods sold, finished goods.		150	
8	After studying this topic, students are able to understand the purchase controlling.	Planning – purschase controlling – material usage.	• Planning • Purchase controlling	150	1
9	After studying this topic, students are able to understand the planning and controlling process for labor cost and variable cost.	Planning – controlling labor cost and variable cost.	• Planning • Controlling labor cost and variable cost.	150	1
10	After studying this topic, students are able to understand the planning and controlling cost of capital.	Planning - controlling cost of capital	• Planning • Controlling cost of capital	150	1
11	After studying this topic, students are	Planning, controlling cash flows, finishing	• Controlling cash flows • Using profit	150	2

	able to understand the planning and controlling cash flows.	– using profit budget.	budget		
12	After studying this topic, students are able to understand the topic of flexible cost budgeting.	Flexible cost budgeting.	• Flexible cost budgeting.	150	2
13	After studying this topic, students are able to understand the evaluation of managerial performance – variance analysis	Performance evaluation, managerial controlling, variance analysis	• Performance evaluation, managerial controlling • Variance analysis	150	1,2
14	After studying this topic, students are able to understand the coordination between accounting system and profit control planning.	The coordination between accounting system and profit control planing.	• The coordination of accountin system • Profit control planning.	150	2

REFERENCES

1. Planning Profit Control Budget "Purwaningsih"
2. Maudy, Salemba Empat, 5th Ed., (Welsch, Hiltm, Gordon)

COURSE OUTLINE
GROUP:
AUDITING

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

COURSE OUTLINE

ACCOUNTING INFORMATION SYSTEM

COURSE OUTLINE

COURSE TITLE : Accounting Information System (AIS)
CODE / CREDIT : EA 491/ 3 SKS
COURSE DESCRIPTION : This course discusses all aspects of relationship between information technology and accounting information, including its application in business.

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

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	After following this topic, all students should be able for understanding the basic concept of AIS.	The basic concept of AIS	Narrations	150 minutes	TBA
2	After following this topic, all students should be able for understanding system and documentation.	System and documentation	• System • Documentation	150 minutes	TBA
3	After following this topic, all students should be able for understanding electronic data interchange (EDI) technology.	EDI technology	• EDI (Electronic Data Interchange)	150 minutes	TBA

4	After following this topic, all students should be able for understanding database management system (DBMS) and electronic data processing (EDP)	DBMS and EDP	• DBMS • EDP	150 minutes	TBA
5	After following this topic, all students should be able for understanding transaction processing.	Transaction processing	• Transaction processing	150 minutes	TBA
6	After following this topic, all students should be able for understanding internal control processing.	Internal control processing	• Internal control processing	150 minutes	TBA
7	After following this topic, all students should be able for understanding computer security system and information.	Computer security system and information	• Computer security system and information	150 minutes	TBA
8	After following this topic, all students should be able for understanding planning and analysis system.	Planning and analysis system	• Planning and analysis system	150 minutes	TBA
9	After following this topic, all students should be able for understanding the basic concept of AIS.	Planning system	• Planning system	150 minutes	TBA
10	After following this topic, all students should be able for understanding system implementation, operation, and controlling.	System implementation, operation and controlling	• System implementation, operation and controlling	150 minutes	TBA

11	After following this topic, all students should be able for understanding revenue cycle application.	Revenue cycle application.	• Revenue cycle application.	150 minutes	TBA
12	After following this topic, all students should be able for understanding expenditure cycle application.	Expenditure cycle application	• Expenditure cycle application.	150 minutes	TBA
13	After following this topic, all students should be able for understanding production cycle application.	Production cycle application.	• Production cycle application	150 minutes	TBA
14	After following this topic, all students should be able for understanding financial cycle application.	Financial cycle application.	• Financial cycle application	150 minutes	TBA

REQUIRED REFERENCES

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

COURSE OUTLINE

Accounting Information System

COURSE OUTLINE

COURSE TITLE : Accounting Information System (AIS)
CODE / CREDIT : EA 491/ 3 SKS
COURSE DESCRIPTION : This course discusses all aspects of relationship between information technology and accounting information, including its application in business.

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

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	After following this topic, all students should be able for understanding the basic concept of AIS.	The basic concept of AIS	Narrations	150 minutes	TBA
2	After following this topic, all students should be able for understanding system and documentation.	System and documentation	• System • Documentation	150 minutes	TBA
3	After following this topic, all students should be able for understanding electronic data interchange (EDI) technology.	EDI technology	• EDI (Electronic Data Interchange)	150 minutes	TBA

4	After following this topic, all students should be able for understanding database management system (DBMS) and electronic data processing (EDP)	DBMS and EDP	• DBMS • EDP	150 minutes	TBA
5	After following this topic, all students should be able for understanding transaction processing.	Transaction processing	• Transaction processing	150 minutes	TBA
6	After following this topic, all students should be able for understanding internal control processing.	Internal control processing	• Internal control processing	150 minutes	TBA
7	After following this topic, all students should be able for understanding computer security system and information.	Computer security system and information	• Computer security system and information	150 minutes	TBA
8	After following this topic, all students should be able for understanding planning and analysis system.	Planning and analysis system	• Planning and analysis system	150 minutes	TBA
9	After following this topic, all students should be able for understanding the basic concept of AIS.	Planning system	• Planning system	150 minutes	TBA
10	After following this topic, all students should be able for understanding system	System implementation, operation and	• System implementation, operation and controlling	150 minutes	TBA

	implementation, operation, and controlling.	controlling			
11	After following this topic, all students should be able for understanding revenue cycle application.	Revenue cycle application.	• Revenue cycle application.	150 minutes	TBA
12	After following this topic, all students should be able for understanding expenditure cycle application.	Expenditure cycle application	• Expenditure cycle application.	150 minutes	TBA
13	After following this topic, all students should be able for understanding production cycle application.	Production cycle application.	• Production cycle application	150 minutes	TBA
14	After following this topic, all students should be able for understanding financial cycle application.	Financial cycle application.	• Financial cycle application	150 minutes	TBA

REQUIRED REFERENCES

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

Out Lines of Teaching Program

Lecture Code	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.

Out Lines of Teaching Program

Lecture Code	: EA 391.
Lecture	: Auditing I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I and Accounting Information Systems.

Description

This lecture studies public accountant profession and inspection base concepts of financial statement and image of about relation between internal operation structures with financial statement, what covers inspection and function of public accountant, Indonesia accountancy standard, planning and execution of inspection.

Purpose of common instructional

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

1) Understanding background, procedure, and examination in inspection of accountancy done by accountant.

2) Comprehends public accountant performance and binding with profession ethics, business ethics and area.

3) Comprehends levying essence of public accountant professional standard as auditor performance guidance.

Purpose of special instructional

1) Comprehends auditor scope.

2) Comprehends program, process, procedure, examination and technical in auditor.

3) Comprehends relation between examinations in auditor.

4) Understanding compilation of audit working paper.

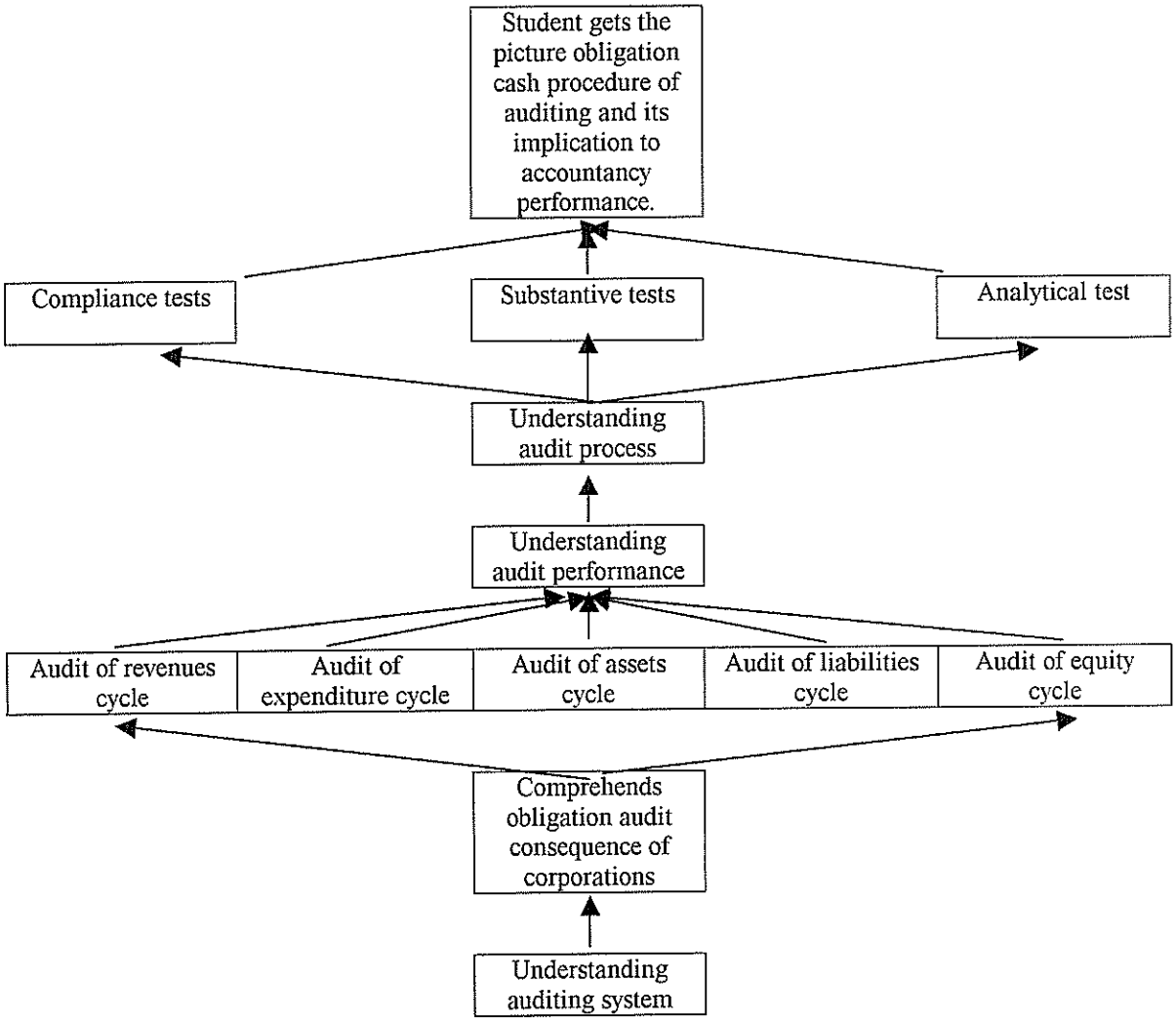
5) Solvent of design and executes examination program of compliance tests.

No.	PCI	Main Topic	Sub Topic	Duration	Reference
1.	Reasoning of requires of audit and how auditor works, SAP.	Common rule and auditing procedures	Reasoning of imposition of audit, Understanding of auditing base, inauguration of auditor, Objection and compares, inspection of audit, Rights and obligations, Bookkeeping and sanction of auditing.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
2.	Accountability of auditor and management.	General Audit	Financial audit, Management audit, Subject and audit object, Mechanism of audit, Ethical code of accountant.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
3.	Understanding of attestation and audit. Auditor occupation ladder.	Compliance test	Subject and tax object, Cutter, Rights and obligations, Calculation procedure.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
4.	Ethics professional & auditor responsibility & management of auditor report.	Auditor responsibility & management of auditor report.	Treasurer and Importer.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
5.	Overview financial statement audit and comparison between audited financial statements with unaudited	Substantive test	Collector and cutter, Collector base.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
6.	Audit standard, audit process.	Audit process.	Inter-states tax credit constrain, Calculation of Tax.	150 Minutes.	Kell, Walter G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
7.	Audit opinion.	Audit opinion.	Understanding,	150	Kell, Walter

			Mechanism, Subject and tax object, Calculation, Tariff, Distribution tax and sanction.	Minutes.	G. and Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
8.	Verification and examination, evidential matter.	Analytical test	Background, Subject and tax object, Tollbooth order, imposition base of Tax, Inauguration PKP, Mechanism,	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
9.	Inspection audit working papers.	Audit working papers.	- Purpose, Classification, Sanction, and when its deadlined.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
10.	Materiality and audit risk.	Audit risk.	Accountancy PPH (decrease, fluctuation of currency, timing difference and permanent difference, accountancy profit and fiscal profit, reconciliation of fiscal), and Accountancy PPN.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
11.	Audit sampling.	Variable & attribute sampling.	Calculation of instalment of tax.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
12.	Internal Control Structure.	Internal control.	- Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.
13.	Planning and Audit Program.	Audit planning.	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John

					Wiley & Sons, 2003.
14.	Compliance Tests Understanding obligation cash procedure of audit.	Compliance tests.	- Practice Of Admission filling of SPT PPH individu and corporate.	150 Minutes.	Kell, Walter G. dan Boynton, William C., Modern Auditing, John Wiley & Sons, 2003.

Result of Analysis Instructional Auditing I



Out Lines of Teaching Program

Lecture Code	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.

Out Lines of Teaching Program

Lecture Code	: EAP 392.
Lecture	: Auditing II.
Credit Hours	: 4.
Prerequisite	: Auditing I.

Description

This lecture studies public accountant profession and inspection base concepts of financial statement and image of about relation between internal operation structure with financial statement, what covers inspection and function of public accountant, Indonesia accountancy standard, planning and execution of inspection.

Purpose of common instruksional

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

1) Understanding background, procedure, and examination in inspection of accountancy done by accountant.

2) Comprehends its(the public accountant performance and binding with profession ethics, business ethics and area.

3) Comprehends levying essence of public accountant professional standard as auditor performance guidance.

Purpose of special instruksional

1) Comprehends auditor scope.

2) Comprehends program, process, procedure, examination and technical in auditor.

3) Comprehends relation between examination in auditor.

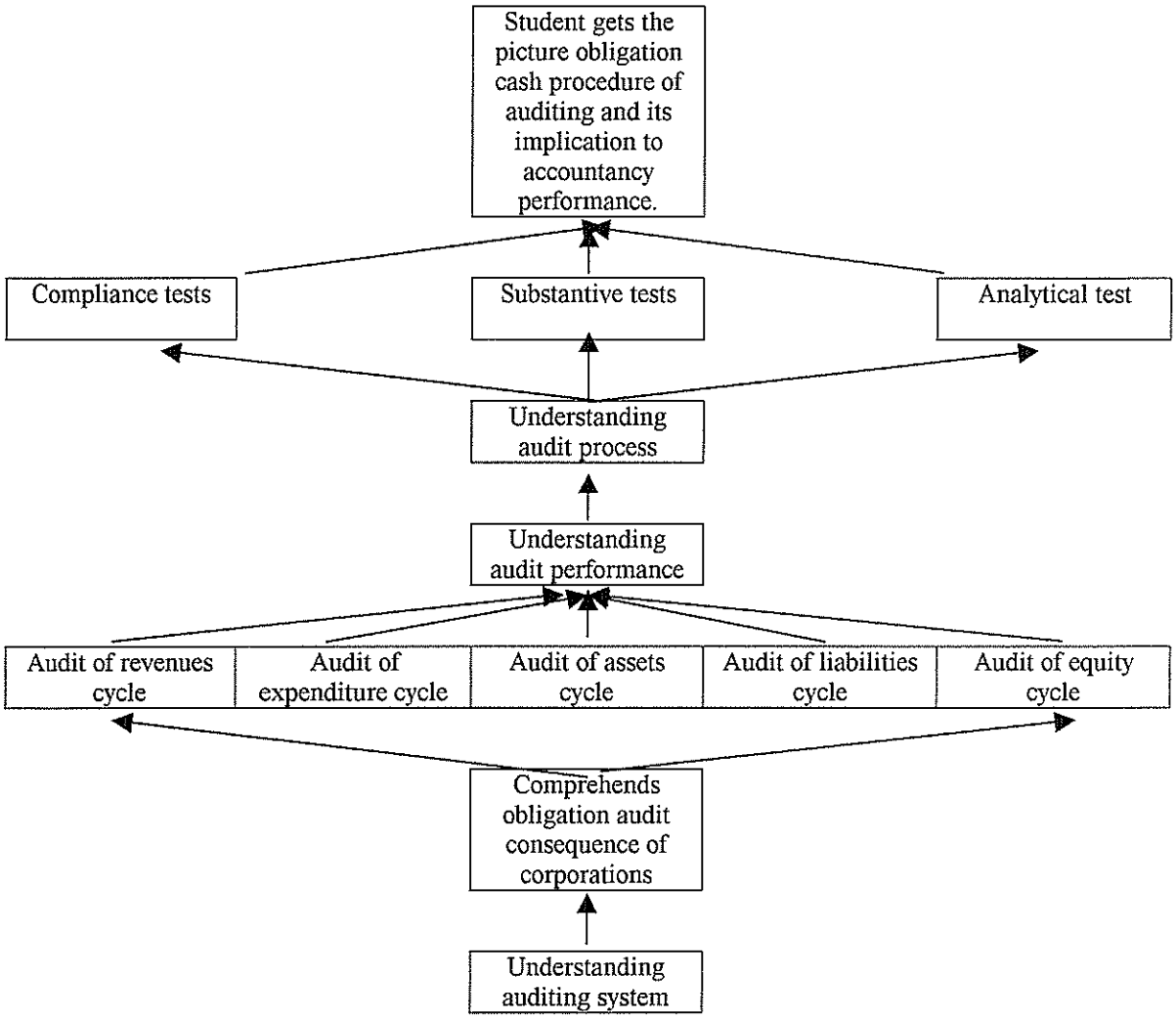
4) Understanding compilation of audit working paper.

5) Solvent of design and executes examination program of compliance (compliance tests).

No.	PCI	Main Topic	Sub Topic	Duration	Reference
1.	Understanding background, procedure, and examination in inspection of accountancy done by accountant.	Program, procedure and audit technique in analytical and substantive examination.	Audit tests.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
2.		Practice of 1 : Compliance tests.	Compliance test.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
3.		Substantive Audited to earnings cycle.	Substantive test of revenue cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
4.		Substantive examination of account receivable.	Substantive test of assets cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
5.		Substantive examination of expenditure cycle.	Substantive tests of income statements items.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
6.	Comprehends its(the public accountant performance and binding with profession ethics, business ethics and area.	Substantive examination to debt cycle.	Substantive test of liability cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
7.		Substantive examination to plant asset cycle.	Substantive test of assets cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
8.		Substantive audit to production cycle.	Substantive test of cost cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
9.		Substantive audit of invesment	Substantive test of assets	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt,

		cycle and defrayal.	cycle.		Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
10.	Comprehends levying essence of public accountant professional standard as auditor performance guidance.	Substantive audit to cash cycle.	Substantive test of cash components.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
11.		Solution of audit and audit report.	Audit report.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
12.		Assignation of public accountant outside audit.	Attestation services.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
13.		Overview EDP Audit.	Evidential matter.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw
14.		Practice of audit II : solution of Audit.	Completing the audit cycle.	150 minutes.	Whittington, Oscar Ray, dan Pany, Kurt, Principles of Auditing and Other Assurance Services, 13th. Edition, McGraw

Result of Analysis Instructional Auditing II



Out Lines of Teaching Program

Lecture Code	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.

Out Lines of Teaching Program

Lecture Code	: EA 491.
Lecture	: Seminar of Auditing.
Credit Hours	: 3.
Prerequisite	: Auditing II.

Description

This lecture studies & concept evaluation and practice of auditing either in international and also national discourse. Every meeting of kuliah will discuss classic themes, issue is now & research pickings in auditor area.

Purpose of common instruksional

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

1. to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,
2. evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,

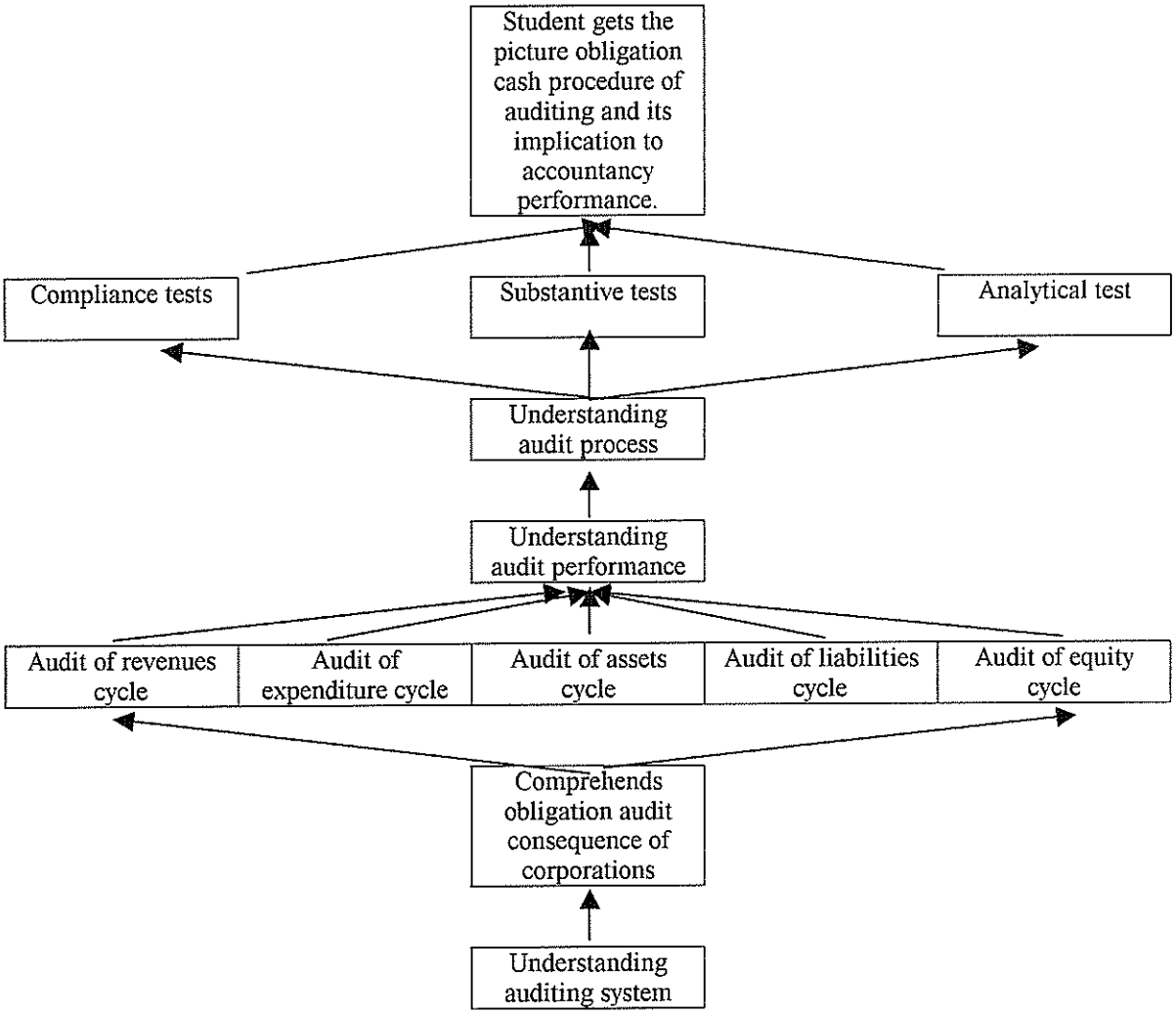
Purpose Of Special Instruksional

1. comprehends audit process & its(the phenomenon in real world,
2. breaks cases audit,menyusun audit planning strategy & ideal job(activity paper,
3. comprehends implication of development of auditor to practice of audit.

No.	PCI	Main Topic	Sub Topic	Duration	Reference
1.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Image of auditing public, lecturing syllabus, cluster forming, division of seminar matter.	Overview audit	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
2.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Accountant profession ethics, business ethics & environmental ethics.	Profession, business, and environment al ethics.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
3.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Case Study1	Case study.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
4.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Forensic Audit, Fraud Audit & Investigative Audit: Audit Case to KPU 2005.	Special audits.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
5.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Case Study 2			SPAP, SAK, GAAP, GAAS, Articles.
6.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Internal of Auditor vs. Independent Auditor	External audit.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
7.	to do analysis & concept evaluation of auditing, does survey book & research in the field of auditing & financial reporting,	Case Study 3	Case study.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
8.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	Public Sector Auditing & tax audit.	Performance audit.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
9.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	Sarbanes-Oxley Act 2002 & Draft Of Indonesia Public Accountant Law: impacts to the accounting			

		profession.			
10.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	institution audit of Banking & Nonbank financial institution.	Financial industry audit.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
11.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	Influence Statement of Membership Obligations to development of public accountant professionalism.	SMO IFAC.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
12.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	Management Audit,	Performance audit.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
13.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	EDP AUDIT : evidential matters	Evidential matter.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.
14.	evaluates practice of auditing & gives contribution to argument from practice of auditing is being run,	Individually cartridge	Individual papers.	150 minutes.	SPAP, SAK, GAAP, GAAS, Articles.

Result of Analysis Instructional Seminar of Auditing



COURSE OUTLINE

MANAGEMENT AUDITING

Course Outline

Course tittle : Management Auditing

Credit : 3 SKS

Course code : EA 393

Brief Description : Management Audit subject is skillful subject for an accountant. Auditing (Used to be called Accounting Investigation) very important which become on specially characteristic to be an accountant. The requirement to take this course that the students must complete Auditing Subject, Accounting Information System, Intermediate Accounting, Management Accounting, and Cost Accounting. Management audit subject provide basis foundation non-financial auditing, or auditing for management performance on the various level. The purposes is to examine effctivity and efficiency the level of management who was been audited. So management audit could be done to all of the entire company or just only in some department, such as marketing department, or production department.

General Objective : After the students had token this course, it is expected they will be able to set the cope of management audit and differ with kind of audit and able to do management audit in various level.

No	Specific Objective	Main Topic	Sub Topic	Duration (Minutes)	Required Refferences
(1)	(2)	(3)	(4)	(5)	(6)
1	▪ One semester Course Planning ▪ Differ Audit,	1. Course Contract 2. Auditing Review	▪ Discuss the implementation course for one semester	150	▪ Course Contract ▪ Audit Framework ▪ SPAP & H1 ▪ PR

	and Management Audit ▪ Audit and Attestation Standards Source	3. SPAP Overview about audit and attestation	▪ Audit Framework ▪ Differences audit and attestation		
2	▪ Differ Management Audit , General Audit, and Operational Audit ▪ Describe general audit report with auditor responsibility	1. Audit Report Analysis 2. Definition and the meaning of management audit, General Audit, Operational Audit	▪ Analyze Audit report ▪ Kind of audit and the characteristic	150	▪ Discuss the assignment ▪ AH 1 & H2 ▪ SPAP ▪ PR
3	▪ Describe audit management process ▪ Identifies audit steps from management audit report	1. Discuss audit management process 2. Identifies audit management steps from an audit management report	▪ Audit management process from planning until reporting ▪ Explore audit management report and then discuss each section particularly whether it have followed correct audit management process	150	▪ Discuss the assignment ▪ AH2 ▪ SPAP ▪ PR
4	▪ Formulate the purposes of	1. Purposes of Management Audit,	▪ Formulate efficiency and effectivity ▪ Identifies the size of	150	▪ Discuss the assignment ▪ H 3

	management audit ▪ Determine efficiency and effectivity	Efficiency, effectivity 2. Determine one size of efficiency and effectivity	Bank efficiency and effectivity through CAMEL.		
5	▪ Arrange audit planning ▪ Arrange audit program	1. Process of Audit Planning 2. arrangement of audit program	▪ Discuss planning process ▪ Arrange audit program ▪ Implement the audit program	150	▪ H4 ▪ PR
6	▪ Identifies internal control ▪ Factors of Internal control according to COSO	1. COSO statement about internal control 2. identifies the factors of internal control in organization	▪ Management Environment ▪ The Factors of Internal control ▪ Internal control according to COSO	150	▪ Discuss the assignment ▪ H7 ▪ SPAP
7	▪ Sufficient and Valid Evidence ▪ Arrange work paper	1. Evidential Audit 2. Kind and structure of working paper	▪ Audit Evidence ▪ Audit sampling ▪ Arrange the working paper ▪ Make questioner	150	▪ H8 & H9 ▪ H 13 ▪ S

Mid Semester Examination

8	▪ Arrange audit report ▪ Make the	1. Formulate audit managemen	▪ Audit Form ▪ The Good Sentences ▪ Audit report	150	▪ H 16 & 17 ▪ SPAP

	effective sentences	t report 2. Make good sentences	distribution		
9	▪ Do the financial function audit	1. Financial Function Audit	▪ Audit Planning ▪ Determine the purchase scope ▪ Audit process for financial function	150	▪ AH 3 ▪ SPAP
10	▪ Done the audit of financial function	1. Audit for purchase function	▪ Audit Planning ▪ Determine the purchase scope ▪ Audit process for Marketing function	150	▪ AEB-9
11	▪ Done the audit of production function	1. Audit for production function	▪ Audit Planning ▪ Determine the production function scope ▪ Audit process for production function	150	▪ AEB-10 ▪ M-8 & 10
12	▪ Done the audit marketing function	1. Audit for marketing function	▪ Audit Planning ▪ Determine the marketing function scope ▪ Audit process for marketing function	150	▪ AEB-12
13	▪ Done the audit for Human Resources administratio n function	1. Audit for Human resources administrati on function	▪ Audit Planning ▪ Determine the Human Resources Administration scope ▪ Audit process for Human Resources Administration function	150	▪ AEB-13

14	▪ Make Sure absorbtion of the material along one semester	1. Overview and wrap up the material along one semester		150	▪ Planning Audit assignment

Final Semester Examination is a comprehensive examination include all of the material course for one semester

COURSE OUTLINE
GROUP:
TAXATION

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

Out Lines of Teaching Program

Lecture Code	: EA 497.
Lecture	: Taxation of I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.

Out Lines of Teaching Program

Lecture Code	: EA 497.
Lecture	: Taxation of I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.

Description

This lecture gives understanding about imposition bases of tax, and its(the characteristic. Consequence pemajakan, law path and sanction to collision will be diketengahkan as part of understanding to argument pemajakan applied now.

Purpose of common instruksional (PCI)

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

1. Comprehends law and reasoning of imposition of tax in Indonesia.
2. Comprehends tax imporser system consequence to obligation of taxpayer and tax subject.
3. Comprehends the justice and tax imporser ground theory either international and also national.

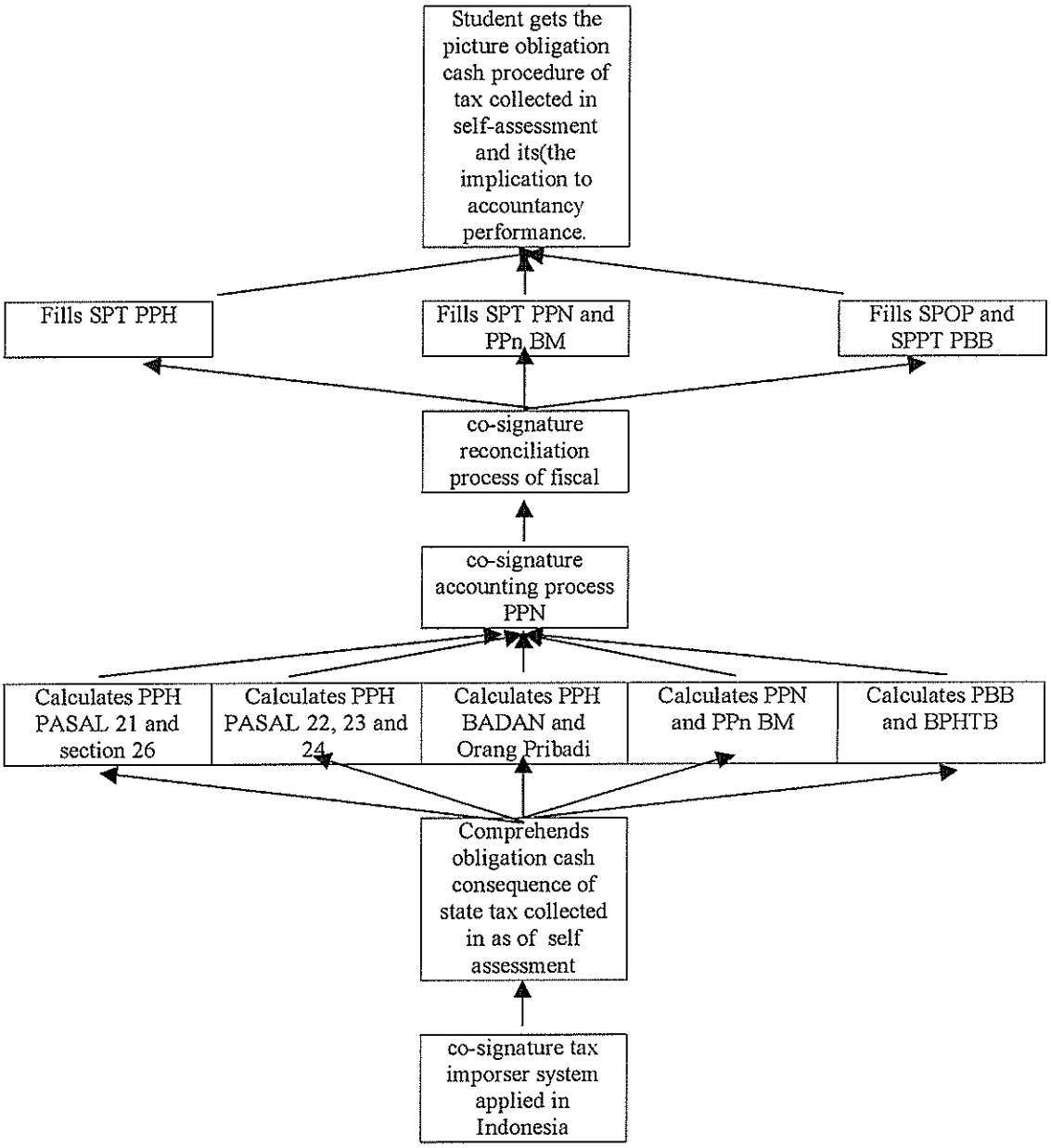
Purpose of special instruksional (PSI)

1. co-signature history of tax imporser in Indonesia.
2. co-signature argument procedure of law in imposition of tax.
3. co-signature state tax types and area tax along with way of its(the collector and calculation.
4. co-signature argument of its(the tax reform and interrelationship with emphasis function of tax.

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

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

Result of Analysis Instructional Taxation I



Out Lines of Teaching Program

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

Out Lines of Teaching Program

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

Description

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

Purpose of common instruksional (PCI)

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

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

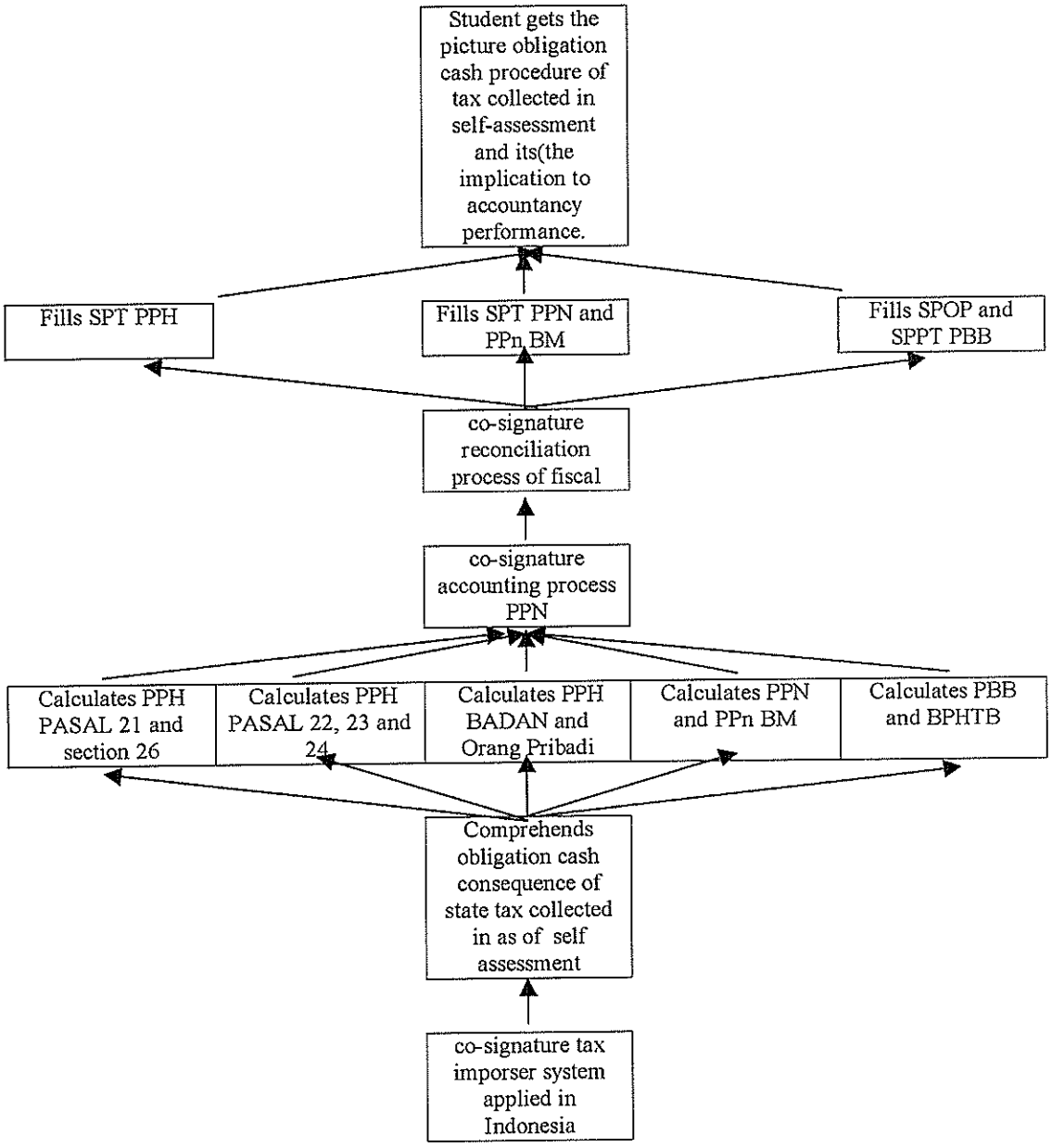
Purpose of special instruksional (PSI)

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

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

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

Result of Analysis Instructional Taxation II



Out Lines of Teaching Program

Lecture Code	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.

Out Lines of Teaching Program

Lecture Code	: EA 495.
Lecture	: Accounting for Taxation.
Credit Hours	: 3.
Prerequisite	: Taxation II.

Description

This lecture gives understanding about commercial accountancy concept contesting with rule of tax about bookkeeping, for the sake of calculation and reporting of tax oweed by taxpayer.

Purpose of common instruksional

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

1. Comprehends the application of accountancy in calculation tax is oweed (that is : P Ph & PPN),
2. Comprehends tax accounting concept,
3. Comprehends commercial reconciliation method to fiscal and conversely,

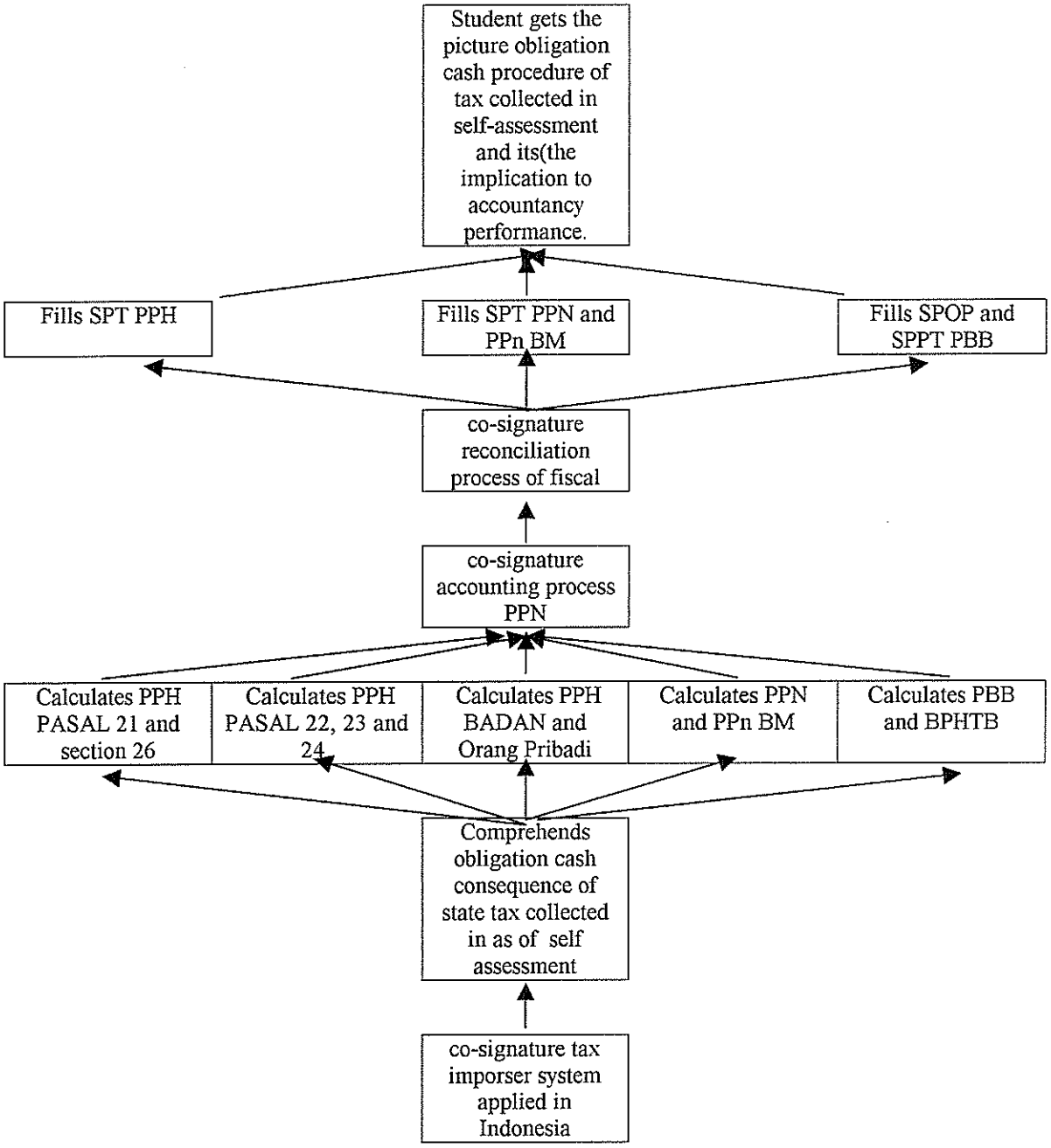
Purpose of special instruksional

1. co-signature permanent difference concept and timing difference in taxation,
2. co-signature reconciliation procedure of fiscal,
3. co-signature confession procedure and reporting of transaction oweed by tax,
4. co-signature payment thrift strategy of tax.

No.	PCI	Main Topic	Sub Topic	Duration	Reference
1.	Understanding obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, inauguration of Taxpayer, Objection and compares, inspection of Tax, Rights and obligations wp, Bookkeeping and sanction of taxation.	150 Minutes.	1) UU No. 28 / 2007 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		General PPh	- State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash P Ph, P Ph to overseas wp.	150 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
2.	Calculates tax liability.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure.	150 Minutes.	1) Section 21 and Section 26 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		P Ph section 22	- Treasurer and Importer.	150 Minutes.	1) Section 22 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		P Ph section 23 and section 4 (2)	- Collector and cutter, Collector base.	150 Minutes.	1) Section 23 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	150 Minutes.	1) Section 24 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		PBB	- Understanding, Mechanism, Subject and tax object, Calculation, Tariff, Distribution tax and sanction.	150 Minutes.	1) UU No. 12 / 1994 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		PPN and P Pn BM	- Background, Subject and tax object,	150 Minutes.	1) UU No. 18 / 2000 along with its execution order.

			Tollbooth order, imposition base of Tax, Inauguration PKP, Mechanism, calculation of Tax.		2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		SKFLN (Overseas Fiscal Letter) and Bea Meterai	- Purpose, Classification, Sanction, and when its deadlined.	150 Minutes.	Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
3.	Doing integration of bookkeeping of tax in system accounting information.	Tax accountancy	- Accountancy PPH (decrease, fluctuation of currency, timing difference and permanent difference, accountancy profit and fiscal profit, reconciliation of fiscal), and - Accountancy PPN.	150 Minutes.	Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
		P Ph section 25 and section 29	Calculation of instalment of tax.	150 Minutes.	UU No. 17/ 2000 along with its execution order.
	Doing reporting of tax in media SPT.	Practice Of PPN, PPN BM & PBB	- Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
		Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
		Practice Of PPH BADAN & People person	- Practice Of Admission filling of SPT PPH individu and corporate.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.

Result of Analysis Instructional Accounting for Taxation



COURSE OUTLINE
COURSE GROUP:
PUBLIC SECTOR

1. **PUBLIC SECTOR ACCOUNTING**
2. **ADVANCED PUBLIC SECTOR ACCOUNTING**

COURSE OUTLINE

PUBLIC SECTOR ACCOUNTING

Course Outline

Course tittle : Public Sector Accounting

Course code/ Credit : EA 376

Brief Description : Public Sector Accounting Subject give student knowledge about : Budgeting System on Public sector organization, Budgetary Accounting on government case in Indonesia, Fund Accounting in government case in Indonesia and nonprofit organization (Hospital and University), financial statement public sector analysis, and audit for public sector.

General Objective : In the end of the course of Public Sector Accounting, student is expected to have skill to budgeting journalize base on budgetary accounting, arrange financial statement base on accounting fund, public sector financial statement analysis, and to differ audit for public sector with audit for business company.

No	Specific Objective	Main Topic	Sub Topic	Duration	Required Refferences
1	That is excpected after they have given knowledge about characteristic of Nonprofit Organization and Government Organization, and also the importance of this entity on	Characteristic of Nonprofit Organization and Government Organization.	– Characteristic of Nonprofit Organization and Government Organization and the importance of these organization on economic – The differences and similarities between Profit seeking with Nonprofit Organization and	150 minutes	1. Undang-Undang No. 17 Tahun 2003 tentang Keuangan Negara. 2. Undang-Undang No. 1 Tahun 2004 tentang Perbendaharaan Negara. 3. Wilson, Earl R. and Susan C. Kattelus, 2002, *Accounting for government for*

	economy will be able to explain the contain of characteristic and purpose of Financial Accounting Reporting for Nonprofit Organization and Government Organization.		Government Organization. – The purpose of financial statement reporting for Nonprofit Organization and Government Organization. – The Main Differences of characteristic accounting for Nonprofit Organization and Government Accounting and also reporting of financial statement, include Fund Accounting Standards about Allowance and Budgeting. – The purpose of reporting financial statement for : (1) Local Government, (2) Center Government, and (3) Nonprofit Organization. – Identifies the board that have authorities		*Governmental and Nonprofit Entities*, 13th edition, McGraw-Hill Companies Inc, New York.

			and responsibility to arrange reporting financial standard for :(1)Local Government, (2) Center Government, and (3) Nonprofit Organization.		
2	That is expected after the students have given knowledge about the role of budgeting in planning and managing financial / governmental control will be able explain the role of budgeting for Indonesian Government	Budgetary System	– Budgeting Approach – Budgetary System on Indonesian Government.	150 minutes	1. Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey. 2. Undang-Undang No. 17 Tahun 2003 tentangKeuangan Negara. 3. Undang-Undang No. 1 Tahun 2004 tentang Perbendaharaan Negara. 4. Wilson, Earl R. and Susan C. Kattelus, 2002, *Accounting for Governmental and Nonprofit Entities*, 13th Edition

					McGraw-Hill Companies Inc, New York.
3	That is Expected after the students have given knowledge about Budgetary Accounting, will be able to explain the role, concepts, and basis procedures on Budgetary Accounting .	Budgetary Accounting (Theory)	– The Role of Budgeting in Planning and Controlling / Managing of Governmental Financial. – Budgetary Concepts. – Basis Procedures on preparing and arranging a budget.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
4	It is Expected that the students who have take and given the matter or Knowledge about Income-Fund Accounting will be able to explain the kinds of governmental incomes.	Income-Fund Accounting	– Kind of Governmental Incomes – Identifies 4 category of exchange transaction so that can be recognized and reporting as asset. – Accounting for retribution, Taxes and other Incomes. – Account for income budgeting revision. – Account and financial statement on the principals of income accounting.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
5	It is Expected after the students	Incomes-Fund	– Kind of governmental incomes	150 minutes	Freeman, Robert J and Craig D. Shoulders,

	have given the matter / knowledge about Income-fund Accounting, the students who take this course will be able to explain the kind of governmental incomes .	Accounting	– Identifies 4 category of exchange transaction so that can be recognized and reported as assets. – Accounting for retribution, taxes, and other incomes. – Account for income budgeting revision. – Account and financial statement on the principals of income accounting..		2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
6	It is expected after the students have given the matteral or knowledge about Expenditure-Fund Accounting , they will be able to explain the expenditures on reporting and governmental Fund-accounting.	Expenditures-Fund Accounting	– The Expenditures on reporting and Governmental Fund Accounting. – Fund Expenditures on Governmental Sector. – Governmental Fund Accounting – Inventories and Raw Materials of Governmental Fund Accounting use purchase methods and raw materials methods.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
7	After the students have given the matter	Capital Expenditure-Fund	– The basis purposes of Capital Expenditure-Fund Accounting.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and*

	or knowledge about Capital Expenditure-Fund Accounting, they will be able to explain the basis purposes of Capital Expenditure-Fund Accounting.	Accounting.	– The Expenditures that must be expensed for Capital Expenditure-Fund Accounting. – Source of Financing for capital project and determine the amount of fund that needed by the Capital Projects.		*Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
8	1. It is Expected the students that take this course after they have reviewed Fund Accounting the students will be able to understanding the matter about Fund-Accounting comprehensiv ely through all students. 2. After the students have given with case exercise,	Fund Accounting-Reviewed	Review of Fund Accounting.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.

	then that will be know the level of students understanding about the matter that given.				
9	It is expected that the students who take this course after they have given the matter or knowledge about Financial Statement, the Students will be able to solve accounting problems that have not been arranged in standards and interprets information which presented on financial statement which arranged according to Standar Akuntansi	Financial Statement	– The way to solve accounting problems that has not been written in standards (Conceptual framework functioned as a guidance. – Interprets information that been presented on financial statement which arranged according to Standar Akuntansi Pemerintahan	150 minutes	PP 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan.

	Pemerintahan				
10	It is expected after the students have been given matter about Financial Statement Analysis, they will be able to explain governmental financial performance.	Financial Statement Analysis	Evaluating Governmental financial performance Financial performance and Nonfinancial performance and depicts financial performance concepts, such as : financial positions, financial condition, and Economical condition.	150 Minutes	Wilson, Earl R. and Susan C. Kattelus, 2002, *Accounting for Governmental and Nonprofit Entities*, 13th Edition McGraw-Hill Companies Inc, New York.
11	It is expected after the students that have been given the matter about University Fund-Accounting, they will be able to explain financial statement of college, state university, and private university which has not oriented to gain profit.	University Fund-Accounting	– The aspect of college and university accounting that has uniquely. – Entry for the reporting financial statement system of college and university. – Financial Statement of college and university. – Financial Statement of college and Nonprofit private university.	150 minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
12	It is expected	Hospitality-	– Source of hospital	150 Minutes	Freeman, Robert J and

	the students that have been given the matter about Hospitality Fund-Accounting, they will be able to explain the main differences between reporting and accounting for governmental hospital and Nonprofit private hospital.	Fund Accounting	Income that unique such as income that gains from patient service. – Entry for transaction which happen in hospital. – Identifies and reporting assets. – Governmental Hospital Financial Statement. – The main Differences between reporting and accounting for governmental hospital and Nonprofit private hospital. – Financial Statement of Nonprofit Private Financial Statement		Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.
13	It is expected after the students given the matter about public sector audit organization audit, they will be able to explain what is the meaning of	Public sector Organization Audit.	– What is the meaning of Audit ? a. Audit Classification b. Management Presentation c. External Auditor Classification d. Audit Contract – Auditing Standards	150 Minutes	Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.

	audit, Standard auditing, and Audit Precedures.		a. AICPA Auditing Standards-GAAS b. Compendium of Government (GAO) Auditing Standards-GAGAS c. Summary of GAO Auditing Standards (GAGAS) – Audit Procedures		
14	It is expected after the students given with the matter about Audit for Public sector Organization, They will be able to explain Financial Statement Audit (Fiscal) and Single Audit.	Public sector Organization	– Financial Statement Audit (Fiscal) a. Auditing Standards b. Audit Procedures c. Audit Report – Single Audit a. Grant-By-Grant Audit b. Purpose of Single Audit c. Conpendium of Single Audit d. Auditee Responsibility e. Auditor Responsibility f. Auditing Standards,		Freeman, Robert J and Craig D. Shoulders, 2003, *Governmental and Nonprofit Accounting : Theory and Practice*, 7th edition, Prentice Hll Upper Saddle River, New Jersey.

			tuition, and Relationship. g. Auditor reporting Single Audit.		

COURSE OUTLINE

ADVANCE PUBLIC SECTOR ACCOUNTING

Course Outline

Course tittle : Advance Public Sector Accounting

Course code/ Credit : EA 377

Brief Description : Advance Sector Public Accounting Subject give student knowledge about: law that underlying state's finance management, the functions, systems, and budgeting process, structure and main task of organizational function in government, financial administrative, process of public sector financial statement writing (accounting), financial statement sector public analysis, and audit for sector public.

General Objective : In the end of the course of Sector Public Accounting, student is expected to have skill to arrange government budget document, APBD (APBN), public sector financial statement, public sector financial statement analysis, and to differ audit for public sector with audit for business company.

No	Specific Objective	Main Topic	Sub Topic	Duration	Required References
1.	That is excpected after they have given knowledge about law that underlying financial management, student who take this course will be able to explain the contain of law which base financial management.	Law that underlying financial management	– Financial Management, Account Payable and Account Receivable Management, Investment Management, State/Local Item Management, Government Internal Control,	150 minutes	1. Undang-Undang No. 17 Tahun 2003 tentang Keuangan Negara. 2. Undang-Undang No. 1 Tahun 2004 tentang Perbendaharaan Negara.

			Penyelesaian Kerugian Negara/Daerah, Financial Management in Badan Pelayanan Umum – Kekuasaan Atas Pengelolaan Keuangan Negara; APBN Arrangement and Assessment; APBD Arrangement and Assessment; Financial Relation Between Central Government and Central Bank, Local Government and Foreign Government/Institutions; Financial Relation Between Government and Public Company; Realization of APBN and APBD; Responsibility in		

			Realization of APBN and APBD, Ketentuan Pidana, Administrative Sanction, Ganti Rugi; Ketentuan Peralihan; Ketentuan Penutup		
2.	That is expected after the students have given knowledge about the local organization structure, so student who take this course will be able to explain the local organizational structure	Local Organizational structure	– Explain the local organization structure – Account Code Adjustment – Cash Management, included proposing of SPP – The Procedures on Arrangement of Public Sector Financial Responsibilities that adjusted with UU no. 17 Tahun 2003 – The Role of Sekda, Bappeda, Bawasda, PTK, PPK-SKPD – APBD	150 minutes	1. Revisi PP 105 Tahun 1999 tentang Pengelolaan Keuangan Daerah 2. Revisi PP 8 Tahun 2003 tentang Pedoman Organisasi Perangkat Daerah

			Arrangement Process, Belanja Bantuan Keuangan dan Sosial, Belanja Transfer, Deficit and Loan Control, and Budget/KPA Users		
3.	– That is Expected after the students have given knowledge about Budgetary Process 1, the students who take this course will be able to explain the arrangement of Arah Kebijakan Umum APBD, Priority Strategy, APBD and Account Code Structure	Budgetary Process 1	– Arrangement of Arah Kebijakan Umum APBD – Priority Strategy Arrangement – APBD and Account Code Structure.	150 minutes	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
4.	That is Expected after the students have given knowledge about Budgetary Process 2, the students who take	Budgetary Process 2	– Performance Budget – RASK Arrangement	150 minutes	1. Bahan Ajar 4 Anggaran tentang Penyusunan APBD dengan Prinsip Kinerja

	this course will able to explain performance budget and RASK Arrangement				2. Bahan Ajar 5 Anggaran tentang Penyusunan RASK
5.	That is Expected after the students have given knowledge about Budgetary Process 3, the students who take this course will able to explain RAPBD Arrangement and RAPBD Changes	Budgetary Process 3	– RAPBD Arrangement – RAPBD Changes	150 minutes	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 Anggarang tentang Perubahan Anggaran
6.	That is Expected after the students have given knowledge about TUKD Implementation and public sector accounting system (1), the students who	TUKD Implementation and Public Sector Accounting System	– Preparation in implementation of Tata Usaha Keuangan Daerah – Documents that will be used as the basic of APBD realization	150 minutes	1. Bahan Ajar 1 Akuntansi tentang Persiapan dan Garis Besar Pelaksanaan 2. Bahan Ajar 5 Akuntansi

	take this course will able to explain preparation in implementation of Tata Usaha Keuangan Daerah and documents that will be used as the basic of APBD realization		included: 1. Keputusan Kepala Daerah tentang Penjabaran APBD 2. Dokumen Anggaran Satuan Kerja (DSAK) 3. Anggaran Kas 4. Surat Keputusan Otorisasi (SKO) or others decision which have been same with that – Local Financial Accounting System that implemented accord with Standar Akuntansi Keuangan Pemerintah Daerah – Cash inflow accounting system consists of: 1. Sub Sistem Penerimaan Pendapatan Asli Daerah		tentang Sistem Akuntansi Penerimaan Kas

			2. Sub Sistem Penerimaan Dana Perimbangan 3. Sub Sistem Penerimaan Lain-lain dan Pendapatan yang sah – Receiving Procedures, cash payment and Pencatatan Pendapatan Dana Perimbangan di Pemerintah Provinsi		
7.	That is Expected with give the student opportunity to presenting the task to see the student level of understanding upon the material	Budgetary Process	Presenting a group task (RASK/APBD)	150 minutes	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 tentang Pelaksanaan APBD 5. Bahan Ajar 9 Anggarang tentang Perubahan Anggaran
8.	That is Expected after the students have given knowledge about TUKD Implementation and public sector accounting system (1), the students who take this course will able to explain cash outflow accounting system and procedures	TUKD Implementation and public sector accounting system (1)	– Cash Outflow System and Prosedures consists of two sub system: 1. Sub sistem Akuntansi Pengeluaran Kas-Beban Tetap 2. Sub Sistem Akuntansi Pengeluaran Kas-Pengisian Kas – Supply Procedure of Teller Daily Cash – Expenditure Procedure of Teller Cash – Responsibility Procedure of Financial Usage in Set of Cashier	150 minutes	1. Bahan Ajar 6 Akuntansi tentang Sistem dan Prosedur Akuntansi Pengeluaran Kas 2. Bahan ajar 7 Akuntansi tentang Sistem dan Prosedur Akuntansi Penatausahaan di Satuian Pemegang Kas

9.	That is Expected with give knowledge/material about group task presentation (TUKD Implementation and public sector accounting system 1), the student who take this course will be able to solve problems that related to TUKD Implementation and public sector accounting system 1	Group Task Presentation (TUKD Implementation and public sector accounting system 1)	Presenting the group task (TUKD Implementation and public sector accounting system 1)	150 minutes	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 Satuian Pemegang Kas
10.	That is Expected after the students have given knowledge about the basic of Journalize on public sector accounting, the	Basic of Journalize on Public Sector Accounting	– Accounting Definition – The Stage in Accounting Process: a. Recording	150 minutes	Bahan Ajar 4 Akuntansi tentang Dasar-dasar Akuntansi

	students who take this course will able to explain the basic of journalize on public sector accounting		b. Classifying c. Transaction Summarizing, especially in order to realize APBD		
11.	That is Expected after the students have given knowledge about the basic of journalize on public sector accounting, the students who take this course will able to explain the Standar Akuntansi Pemerintahan (SAP)	Standar Akuntansi Pemerintahan (SAP)	– Objective, task, and activity procedure of Komite Standar Akuntansi Pemerintahan (KSAP) – Scope of Standar Akuntansi Pemerintahan (SAP)	150 minutes	PP 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan
12.	That is Expected after the students have given exercise about public sector accounting journalize case, the students able to understand about transaction practice/recording that happen in local government	Basic of Journalize on Public Sector Accounting (Case)	Exercise about basic of Public Sector Accounting Journalize and Standar Akuntansi Pemerintah (SAP)	150 minutes	1. Bahan Ajar 4 Akuntansi tentang Dasar-dasar Akuntansi 2. PP 24 Tahun 2005 tentang Standar Akuntansi Pemerintahan
13.	That is Expected after the students have given knowledge/material about work sheet and	Work Sheet and Financial Statement	– Work Sheet: a. The reason that underlying Work Sheet	150 minutes	1. Bahan Ajar 3 Akuntansi tentang Laporan Keuangan 2. Bahan Ajar 9

	financial statement, the students able to explain what the mean worksheet and financial statement		usage in year-end report arrangement b. Work Sheet Form in year-end report arrangement c. Worksheet Completion d. Year-end of Budget Financial Statement Completion – Financial Statement explain about presentation of Local Financial Statement, that consists of Interim Financial Statement and Annual Financial Statement		Akuntansi tentang Kertas Kerja
14.	That is Expected with give the student opportunity to presenting the task to see the student level of understanding upon the material	Work Sheet and Financial Statement (Group Task Presentation)	Presentation of Group Task (Work Sheet and Financial Statement)	150 minutes	1. Bahan Ajar3 Akuntansi tentang Laporan Keuangan 2. Bahan Ajar 9 Akuntansi tentang Kertas Kerja

COURSE OUTLINE
GROUP:
BASIC COURSE

1. **RESEARCH METHOD**
2. **BUSINESS INFORMATION TECHNOLOGY**
3. **BUSINESS INTRODUCTION**

COURSE OUTLINE

RESEARCH METHODS

Course Outline

Course title :Research Methods

Course code/ Credit: ED 308 / 3 SKS

Brief Description:

In this course will be discuss about characteristic of scientific research, the research process is consist of problem definition, beginning data collecting, literature survey, theoretical framework, the arrangement of hypothesis, variable, research design, variable measurement, data collecting method, sampling, data analysis and interpretation, research report.

General Objective:

After studying this course, the student is expected to able and has skill in understanding concept, theory, practice that concept and theory in the arrangement of research proposed and finally able to do independent research

No	Specific Objective	Main Topic	Sub Topic	Duration	Required References
1	Student can know description, objective, course	Syllabi explanation and overview	Research Definition Applied and Basic Research	150 minutes	US 1 CS 1

	strategy and evaluation		Manager and Research Ethics on Research		
2	Explain what research is and how to define it. Differ between applied and basic research, give example. Explain how manager and student to know about research. Explain the importance of ethics in research	The introduction of research, scientific investigation, technology and business research	The definition of research Applied and basic research Manager and research Ethics and research Scientific research characteristics Deductive hypothesis method Research types Information needs The information that will be used in	150 minutes	US 1,2,3 CS 1

			research		
3	Identify the scientific research phase. Identify the problem that will be researched. Determine the problem clearly.	The process of research (phase 1 until 3; Problem areas, beginning data collecting, the definition of problems)	Problem area Beginning data colleting The important information in research Literature survey The definition of problems The implication of managerial	150 minutes	US 4 CS 2,3
4	Identify and tell variable. Examine the relationship between inter-variables and	The process of research (phase 4 until 5; theoretical framework,	Independent, dependent, moderating, intervening variable The definition of	150 minutes	US 5 CS 3

	arrange theoretical framework. Arrange hypothesis test.	variable, the arrangement of hypothesis)	hypothesis The format of hypothesis Directional and indirectional hypothesis Null and alternative hypothesis		
5	Understand the aspects in research design. Identify the scope of study and the use of research results. Determine models and scopes of investigation.	The process of research (Phase 6 Research design elements)	Research design The objective of study (Explorative, descriptive, hypothesis test, case study) Investigation model (causal, correlation) Researcher	150 minutes	US 6 CS 6

	Analysis unit, Intervention and Time horizon.		intervention level Analysis unit (individual, paired, group, organization) Time horizon (cross section, longitudinal)		
6	Define and operational variable. Understand the measurement scale characteristic. Understand when to use the right scale. Understand the	Variable measurement: operational definition and measurement scale, scaling validity and relativity.	The measurement of variable Operational definition Scaling The measurement accuracy Reliability Validity	150 minutes	US 8,9 CS 8,9

	kinds of validity and reliability				
7	Understand the differences between primary and secondary data. Understand the variety of data collecting methods. Identify bias, Identify sample taking, sampling, population, elements, subjects and population groups.	Data collecting methods Sampling	Data resources Primary and secondary data Data, elements, population group, sample, and subject collecting methods. Sampling (probability and non probability) Normality	150 minutes	US 10, 11 CS 7, 10

	Questionnaire design. Explain sampling models				
8	Edit questionnaire response, data storing, data accuracy test, interpret data. Arrange research proposed. Understand the content of research report.	Data analysis and interpretation Research report	Prepare data Data analysis Research propose Research report	150 minutes	US 12, 13 CS 15-20
9	Present report proposed	Individual research proposed	15 proposed (@ 10 minutes)	150 minutes	

10	Present report proposed	Individual research proposed	15 proposed (@ 10 minutes)	150 minutes	
11	Present report proposed	Individual research proposed	15 proposed (@ 10 minutes)	150 minutes	
12	Present report proposed	Individual research proposed	15 proposed (@ 10 minutes)	150 minutes	

REQUIRED REFERENCES

Donald R. Cooper and Pamela Schindler, 1998, Business Management audit, Chicago: Irwin.

Uma Sekaran, 2002, Research Method for Business: A Skill Building Approach, 7th Edition, New York: John Wiley and Sons.

COURSE OUTLINE

Information Technology for Business

COURSE OUTLINE

COURSE TITLE : Technology Information for Business
CODE / CREDITS : EA 309/ 3 SKS
COURSE DESCRIPTION : This course is intended for giving ability to the students about implementation computer, especially for accounting profession purposes.

GENERAL OBJECTIVE : Upon completion of this course, student should be able to operate computer in relation with accounting.

No	Specific Objective	Main Topics	Sub Topic	Duration	Required References
1	After following this topic, all students should be able for understanding the role of computer in business by implementing MYOB software.	The role of computer is important in business by implementing MYOB software.	• The role of computer technology in business • Implementation of MYOB software.	150 minutes	1,2,3
2	After following this topic, all students should be able for understanding any kind of hardware and software.	The function and description of hardware and software	• Hardware • Software	150 minutes	1,2,3
3	After following this topic, all students should be able for operating the function of algorithm and logical.	Algorithm and logic formulation.	• Algorithm • Logical function	150 minutes	1,2,3

4	After following this topic, all students should be able for operating the function of algorithm and logical.	Algorithm and logic formulation.	• Algorithm • Logical function	150 minutes	1,2,3
5	After following this topic, all students should be able for operating the function of algorithm and logical.	Algorithm and logic formulation.	• Algorithm • Logical function	150 minutes	1,2,3
6	After following this topic, all students should able for understanding all kinds of operating system.	Operating system	• Operating system • All kinds of operating system	150 minutes	1,2,3
7	After following this topic, all students should able for understanding all kinds of operating system.	Operating system	• Operating system • All kinds of operating system	150 minutes	1,2,3
8	After following this topic, all students should able for understanding all kinds of operating system.	Operating system	• Operating system • All kinds of operating system	150 minutes	1,2,3
9	After following this topic, all students should able for understanding and operating any kinds of word software and visual basic software	Microsoft word and visual basic software	• Microsoft word • Visual Basic	150 minutes	1,2,3
10	After following this topic, all students should able for understanding and operating any kinds of word software and visual basic software	Microsoft word and visual basic software	• Microsoft word • Visual Basic	150 minutes	1,2,3

11	After following this topic, all students should able for understanding and operating any kinds of word software and visual basic software	Microsoft word and visual basic software	• Microsoft word • Visual Basic	150 minutes	1,2,3
12	After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.	Implementation spreadsheet software for accounting	• Using spreadsheet software, i.e. Microsoft excel • Implementation of any supporting software	150 minutes	1,2,3
13	After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.	Implementation spreadsheet software for accounting	• Using spreadsheet software, i.e. Microsoft excel • Implementation of any supporting software	150 minutes	1,2,3
14	After following this topic, all students should be able for implementing spreadsheet software in accounting purposes.	Implementation spreadsheet software for accounting	• Using spreadsheet software, i.e. Microsoft excel • Implementation of any supporting software	150 minutes	1,2,3

REQUIRED REFERENCES

1. All kind of books contain material of computer basic knowledge.
2. All kind of books contain 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.

COURSE OUTLINE

ECONOMIC MATHEMATICS

COURSE OUTLINE

Course Title : Economic Mathematics I
Course Code : ED 201
Description : This lecture discuss the role of mathematics as a tool to solve many problems in accounting, in private sector organizations and public sector organizations.

General Objectives : After taking this lecture, students are expected to understand about economics mathematic generally and its application in accounting.

NO	Specific Objectives	Main Topic	Sub-Topic	Estimated Time (minutes)	Reference *
1	After studying this topic, students are able to understand the important role of economic mathematics	The role of economic mathematics in accounting		150	1
2	After studying this topic, students are able to understand the important role of economic mathematics	Line, Series, Exponent, and Logarithm theory.		150	2
3	After studying this topic, students are able to understand the important role of economic mathematics	Simple Interest and Simple Discount		150	3
4	After studying this topic, students are able to understand the important role of economic	Bank Discount and Negotiable Instrument.		150	4

	mathematics				
5	After studying this topic, students are able to understand the important role of economic mathematics	Compound Interest		150	5
6	After studying this topic, students are able to understand the important role of economic mathematics	Annuity and Insurance Calculation		150	6
7	After studying this topic, students are able to understand the important role of economic mathematics	Stock and Obligation Investment		150	1,2
8	After studying this topic, students are able to understand the important role of economic mathematics	Linier Programming and In equation		150	1,3
9	After studying this topic, students are able to understand the important role of economic mathematics	Sensitivity and Differential Analysis		150	2,4
10	After studying this topic, students are able to understand the	Optimization		150	2,3

	important role of economic mathematics				
11	After studying this topic, students are able to understand the important role of economic mathematics	Introduction to cost (classification of cost based of its behavior)		150	5,6
12	After studying this topic, students are able to understand the important role of economic mathematics	Depreciation		150	6
13	After studying this topic, students are able to understand the important role of economic mathematics	Determination of Cost of Product		150	4,6
14	After studying this topic, students are able to understand the important role of economic mathematics	Break Event Point Analysis		150	2,5

REFERENCES

1. Mathematics for Management and Finance, Shao and Shao, 7th, South Western College Publishing, 1995.
2. Matematika Ekonomi, Judith Felicia Pattiwael 1, Penerbit Salemba Empat, 2001.
3. Matematika Ekonomi Aplikasi Bisnis dan Ekonomi, Pius Izak Dumatubun, Penerbit Andi Yogyakarta, 1999.
4. Matematika Keuangan, Sembiring. Dkk, Penerbit M2S Bandung, 1997.
5. Matematika Bisnis, Rudy Badrudin and Algifari, BPFE-Yogyakarta, 1997.
6. Schaum's Outline of Theory and Problems of Mathematics for Economists, Dowling E, McGraw Hill, 1980.

COURSE OUTLINE
GROUP:
OPTIONAL COURSE

1. **ACCOUNTING FOR BANKING**
2. **INTERNATIONAL ACCOUNTING**
3. **SHARIAH ACCOUNTING**

COURSE OUTLINE

ACCOUNTING OF BANKING

COURSE OUTLINE

THE TITLE OF COURSE : **Accounting of Banking**
CODE NUMBER : **EA 496**

DESCRIPTION :

This course is describing mechanism in banking industry, especially in accounting. This course is describing all of accounting application too in banking industry, include accounting transaction in rupiah currency. One topic from this course is knowing clearing system in bank and real time gross settlement mechanism.

GENERAL OBJECTIVES :

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.

No	Specific Objectives	Main Topic	Sub Topic	Time Estimation (minute)	Reference
1	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	The base concept of financial accounting	• Accounting • Conceptual framework • Basic equation accounting of banking • The system of bank account	180	1,2,3
2	After follow this topic, student know: • Process of manual clearing • Process of automatic clearing • Accounting clearing procedure	Cash Accounting	• Manual accounting clearing • Automatic accounting clearing	180	1,2,3
3	After follow this topic, student know: • Definition of checking account • Type of checking account • The nature of checking account	Checking Account Accounting	• Central Bank of Indonesia Checking Account • Others Bank Checking Account	180	1,2,3

4	After follow this topic, student know: • Definition of placement • The procedure of call money placement • The procedure of marketable securities	Others bank placement and marketable securities accounting	• Placement • Call money placement • Marketable Securities	180	1,2,3
5	After follow this topic, student know: • Definition of credit • Type of credit • The procedure of working capital credit • The procedure of investment credit	Accounting of Credit	• Type of Credit • Working Capital Credit • Investment Credit • Credit Restructuring	180	1,2,3
6	After follow this topic, student know: • Definition of fixed asset • The process of depreciation • The procedure of prepaid rent	Accounting of Asset: Fixed Asset and Others Asset	• Fixed Asset • Depreciation fixed asset • Prepaid rent	180	1,2,3
7	After follow this topic, student know: • Definition and procedure of guaranteed bank • The process of collection • The procedure of safe deposit box	Liabilities Accounting	• Guaranteed bank • Collection • Safe Deposit Bank	180	1,2,3
8	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	Others and other bank saving accounting	• Deposit • Certificate deposit • Saving	180	1,2,3
9	After follow this topic, student know: • The definition and procedure of letter of credit • The definition and procedure of Irrevocable and revocable L/C • The definition and procedure of spot, forward and swap	Derivative Liabilities Accounting	• Letter of Credit • Irrevocable and Revocable L/C • Spot, Forward and Swap	180	1,2,3
10	After follow this topic, student know: • The definition and procedure Two Step Loan • The definition and procedure of	Accounting Loan	• Two Step Loan • Syndicated Loan	180	1,2,3

	Syndicated Loan				
11	After follow this topic, student know: • The definition and procedure Capital Loan • The definition and procedure of Equity	Capital Loan and Equity Accounting	• Capital note, loan stock • Equity	180	1,2,3
12	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	Commitment, contingency, revenue and expense accounting	• Commitment • Contingency • Revenue • Expense	180	1,2,3
13	After follow this topic, student know: • How to make financial reporting of banking	Financial Reporting Accounting	• Balance Sheet • Working Paper • Net/Loss Report	180	1,2,3
14	After follow this topic, student know: • The analysis of financial reporting	Analysis of Financial Reporting	• CAR • NPL • LDR	180	1,2,3

REFERENCE

1. Lapoliwa, N., SE, Ak, MBA, Kuswandi, Daniel, SE, Ak, MBA. Akuntansi Perbankan, Akuntansi Transaksi Bank Dalam Rupiah, Jilid 1, Edisi 5, Institut Bankir Indonesia, 2000.
2. Taswan, SE, MSi. Akuntansi Perbankan, Transaksi Dalam Valuta Rupiah. Cetakan Kedua, UPP AMP YKPN. 2000.
3. Indra Bastian, SE, MBA, PhD, Ak. Akuntansi Perbankan, First Edition, Salemba Empat, 2005.
4. Pedoman Akuntansi Perbankan Indonesia, 2002.

COURSE OUTLINE

INTERNATIONAL ACCOUNTING

COURSE OUTLINE

THE TITLE OF COURSE : **International Accounting**
CODE NUMBER : **EA 492**

DESCRIPTION :

This course is talking about accounting issues in international scope as consequences from multinational company and increasing information users in international scope.

GENERAL OBJECTIVES :

Give basic concept for student to understanding and analyzing accounting issues from international perspectives.

No	Specific Objectives	Main Topic	Sub Topic	Time Estimation (minute)	Reference
1	After follow this topic, student know: • International accounting view	Society Characteristic and International Accounting Scope	• Society Characteristic • International Scope	180	1
2	After follow this topic, student know: • The Compare of financial accounting	Comparative Financial Accounting	• Local financial accounting • International financial accounting	180	1
3	After follow this topic, student know: • Foreign currency translation	Foreign currency translation	• Definition • Translation overview	180	1
4	After follow this topic, student know: • Accounting changing price	Accounting Changing Price-International Perspective	• Definition • Accounting Changing Price	180	1,2

5	After follow this topic, student know: • The accounting standard harmonized	The international accounting standard harmonized	• The international accounting standard harmonized	180	1
6	After follow this topic, student know: • Financial report and disclosure	Financial report and disclosure	• Financial report and disclosure	180	1,2
7	After follow this topic, student know: • Analysis of foreign financial reporting	Analysis of foreign financial reporting	• Analysis of foreign financial reporting	180	2
8	After follow this topic, student know:	Corporate Financial Innovation I	• Corporate Financial Innovation I	180	2
9	After follow this topic, student know:	Corporate Financial Innovation II	• Corporate Financial Innovation II	180	2
10	After follow this topic, student know:	International accounting specific topics	• International accounting specific topics	180	2
11	After follow this topic, student know:	International accounting specific topics	• International accounting specific topics	180	2
12	After follow this topic, student know:	International accounting specific topics	• International accounting specific topics	180	2
13	After follow this topic, student know:	International accounting specific topics	• International accounting specific topics	180	2
14	After follow this topic, student know:	International accounting specific topics	• International accounting specific topics	180	2

REQUIRED REFERENCE

1. Choi, F.D.S dan Mueller, Akuntansi International, 2nd ed., Jakarta: Penerbit Salemba Empat, 1999.
2. Artikel dari berbagai Publikasi Jurnal Akuntansi

COURSE OUTLINE

SHARIAH ACCOUNTING

COURSE OUTLINE

Course Title : SHARIAH ACCOUNTING
Course Code : EA 494/3
Description : The orientation of this course is to seek the form of Shariah accounting through analytic and synthetic process. In other words, Shariah accounting has not stated its concrete form. This course is contextual in nature which means that it always has relation to organizational aspect, norms, religion, social, business and nature, hence the orientation expand beyond profit-oriented. This condition has expanded the definition of accounting and opened the opportunities for new thoughts in accounting. Because of inseparable nature of Shariah accounting development to its institution, this course is also elaborate the Shariah concept in banking and other financial institution and also corporate, which include the field of accounting, auditing and ethics. This course also discusses alternative research in Shariah accounting.
General Objectives : After taking this course, students are expected to acknowledge Shariah accounting, auditing and ethics specifically its implementation in banking and Shariah financial institution, business entity, and also research in Shariah accounting.

NO	Specific Objectives	Main Topic	Sub-Topic	Estimated Time (minutes)	Reference
1	After discussing the contribution of Eastern civilization on accounting, students are able to explain the significance of double entry, contribution of India and Moslem on accounting, accounting development in Western Europe.	The contribution of Eastern civilization on accounting	• The significance of double entry. • The contribution of India. • The contribution of Moslem • The development in Western Europe	180	Storrar, AC and Scorgie. 1988. Eastern influence on the development of double entry bookkeeping, 5th World Congress of Accounting Historians, Sydney.
2	After discussing the contribution of	The contribution of	• The relation between	180	• Zaid, Omar

	Islam civilization, students are able to explain the relation of this course to Islam, its affecting factors and the development of bookkeeping and reporting in Shariah countries and Moslem society.	Islam civilization on accounting	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.		Abdullah, 1997, Historical Links of Accounting Books and Reports, Working paper University of Western Sydney, Macathur. • _____. 2004. Accounting system and recording procedures in the early Shariah State, Accounting Historian Journal.
3	After discussing the weakness of modern accounting, students are able to explain the inter-relation between accounting and capitalism and also ethics and accounting.	The weakness of modern accounting	• Inter-relation of accounting and capitalism • Ethics and accounting	180	• Triyuwono, Iwan. 2000. Organization and Shariah Accounting. Yogyakarta: Lkis. (Introduction). • Muhammad. 2002. The

					Introduction of Shariah Accounting. Jakarta: Salemba Empat (Bab III)
4	After discussing the construction methodology of Shariah accounting, students are able to explain ontology assumption and epistemology foundation of Shariah accounting construction.	the construction methodology of Shariah accounting	• Ontology assumption in the Shariah accounting construction • Epistemology foundation of Shariah accounting construction	180	Triyuwono, Iwan. 2000. Organization and Shariah Accounting. Yogyakarta: Lkis. (Bab IX).
5	After discussing the first Shariah Accounting Theory students are able to explain basic principle, basic concept of Shariah accounting theory and also the general objective of Shariah financial report.	the Shariah Accounting Theory: part I	• Basic principle of Shariah accounting. • Basic concept of Shariah accounting theory. • The general objective of Shariah financial report.	180	• Hameed, Sahul. The emerging issues on the objectives and characteristics of Shariah Accounting for Shariah business organization. • Triyuwono. Iwan. 2002a. The sinergy of binary opposition: the formulation of the basic objective of

					Shariah accounting financial report, national seminar on shariah economics. Jakarta: Forum Studi Islam Senat Mahasiswa FE-UI. • _____.2002b. The basic concept of Shariah accounting theory. Seminar Shariah Accounting Event-2002 by Divisi Kajian Akuntansi dan Manajemen Islami (KiAMI) Forum Studi Islam Sneat Mahasiswa FE-UI, October 29, 2002.
6	After discussing the second Shariah	The Shariah	• Accounting theory in	180	• Hameed, Sahul.

	accounting theory, students are able to explain accounting in term of Islam, and the implication of Western accounting theory on Shariah accounting also the difference between Western accounting theory and Shariah accounting theory.	accounting theory: part II.	term of Islam • The implication of Western accounting on Shariah accounting. • The difference between Western accounting theory and Shariah accounting theory.		2002. From conventional accounting to Shariah accounting: review of the development western accounting theory and its implication for and differences in the development of Shariah accounting.www .Shariah_account ing.com • Lewis, Mervyn K.2001.Islam and Accounting.
7	After discussing the third Shariah accounting theory, students are able to explain the sorts and forms of financial report under Shariah concept.	The Shariah accounting theory: part III.	Sorts and forms of Shariah financial report.	180	• Baydoun, N, and Roger Willet. 2000. Shariah corporate report. Abacus, Vol. 36, No. 1, pp. 71-90. • Hameed, Sahul and Rizal Yaya.

					The future of Shariah corporate reporting: lessons from alternative western accounting reports. • Sulaiman, Maliah & Roger Willet. 2003. Using the Hofstede Gray Framework to argument normatively for an extension of Shariah corporate reports, Malaysian Accounting Review (2003). Vol 2(1)
8	After discussing the Shariah banking part I, students are able to explain the characteristic of Shariah banking, products and services of Shariah	Shariah banking: part I	• The characteristic of Shariah banking • The products and services of Shariah	180	Karim, Adiwarman. 2004. Shariah Banks, Fiqih Analysis and

	banking and financial report of Shariah banking.		banking • Financial report of Shariah banking		Finance. Jakarta: PT Raja Grafindo Persada.
9	After discussing the Shariah banking part II, students are able to explain PSAK No. 59, PAPSI, the effect of Shariah economy principle on the construction of accounting standard and able to criticize PSAK No. 59.	Shariah banking: part II.	• PSAK No. 59. • PAPSI • the effect of Shariah economy principle on the construction of accounting standard • critics of PSAK No. 59.	180	• IAI. 2002. PSAK 59: Sharia'ate accountign for banking institution. Jakart. Salemba Empat. • Rahman. Shadia. Shariah accounting standards. www.Shariah_accounting.com • Taheri, Moh. R. The Basic principles of Shariah Economy and Their Effects on accounting standards setting. www.Shariah_accounting.com
10	After discussing the Shariah banking part III, students are able to explain alternative disclosure for Shariah	Shariah banking: part III.	• Disclosure of Shariah banking. • The alternative	180	Hameed. Sahul. et. al. Alternative disclosure and

	banking and the alternative performance measurement for shari;ate banking.		performance measurement for Shariah banking.		performance measures for Shariah Banks.
11	After discussing the Shariah management accounting, students are able to explain the theory of Shariah firm, agency problems, business contract, and corporate performance measurement in term of Shariah principle.	Shariah management accounting	• The theory of Shariah firm • Agency problems • Business contract • Corporate performance measurements	180	• Abdul, Awwal Sarker. Shariah business contracts, agency problem and the theory of the Shariah firm. International Journal of Shariah Financial Services. Vol. 1 No. 2. • Triyuwono. Iwan. 2004. Balancing performance measurement by using the tradition of Islam, Tao and Java. Paper submitted to the International Management Accounting Conference III,

					Kualalumpur, Malaysia, 12-13 July 2004.
12	After discussing auditing for Shariah banking part I, students are able to explain the objectives and audit principle, ethics in auditing and contracts in audit..	Auditing for Shariah banking part I	• Objectives and principles in auditing • Ethics • Audit contracts	180	AAOIFL. 1998. Accounting and auditing standards for Shariah financial institution. Manama. Bahrain.
13	After discussing auditing for Shariah banking part I, students are able to explain audit report, DPS: Duty, Composition, and Review report of Shariah accounting.	Auditing for Shariah banking part II	• Audit report • DPS: Duty, Composition and review report of Shariah accounting.	180	• AAOIFL. 1998. Accounting and auditing standards for Shariah financial institution. Manama. Bahrain. • Ahmed. Rifaat. The Independence of religious and external auditors: the case of Shariah Banks. AAAJ. 3,3.
14	After discussing the research in Shariah accounting, students are able to explain the need of research in Shariah accounting and the example of	Research in Shariah accounting	• The need of research in Shariah accounting. • The example of	180	• Hameed. Sahul.2001.the need for fundamental

	research in Shariah accounting also able to design research in Shariah accounting.		research in Shariah accounting.		research in Inslamic accounting. www.Shariah_accounting. com • Yaya, Rizal and Shahul Hameed. Objectives and characteristics of Shariah accounting: perceptions of Moslem accounting in Yogyakarta, Indoensia.

RULES IN CLASS

- Student have to attend 90% of sessions to get C. Student without any performance in front of the class will be marked E.
- The performing group must submit the paper in its session. Other group (non-performing group) must submit the summary of article that will be discussed on that day. At the end of the course, students have submitted paper that refers to articles from Internet.
- Students are allowed to ask the result of their performance in a week before the announcement day.
- Cheating is not permitted.
- All of substance beyond these conditions will be ruled during the course.

REFERENCES

1. Relevant articles:

   - Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2nd Ed., Prentice Hall.
   - Ferra, WL, 1995, "Cost/Management Accounting: the 21 Century Paradigm", Management Accounting, December.
   - Fisher, JG, 1998, "Contingency Theory, Management Control Syatems and Firms Outcomes: Past Result and Future Directions", Behavioral Research in Accounting, Vol 10 Supplement.
   - Davis, JH and Schoorman, FD, 1997, "Toward a Stewardship Tehory of Management" Academy of Management Review, Vol.22., No.1.
   - Young, D, 1997, "Economic Value Addes: a Primer for European Managers" European Management Journal, Vol. 15 No. 4, August.

2. Text book of management accounting, cost management, and management control system.