

ACCOUNTING PROGRAM INTERNATIONAL CLASS CURRICULUM

1st SEMESTER

Competencies: Students are expected to have a basic knowledge regarding accounting, economics, and business. They are also expected to strengthen their character and ideology of the nation.

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812101	Religion	5	-
2	1812102	Pancasila-State Ideology Education	5	-
3	1812105	English	5	-
4	1812201	Mathematics for Business	5	-
5	1812202	Cross Cultural Understanding	5	-
6	1812301	Introduction to Economy	5	-
7	1812302	Introduction to Business and Management	5	-
8	1812303	Introduction to Accounting I	5	-
TOTAL			40	

SEMESTER

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 2nd

Competencies Students are expected to understand the concept of accounting based on the balance sheet accounts. They are also expected to understand the concept of management based on environmental analysis.

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812104	Indonesian Language	5	-
2	1812107	English for Accounting	5	English
3	1812501	Education of Anti-Corruption	5	-
4	1812108	French	5	-
5	1812304	Introduction to Accounting II	5	Introduction to Accounting I
6	1812305	Business Law	5	-
7	1812103	Citizenship Education	5	-
8	1812416	Marketing Management	5	Introduction to Business and Management
9	1812306	Business Environment	5	Introduction to Economy, Introduction to Business and Management
TOTAL			45	

SEMESTER

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 3rd

Competencies Students are expected to understand the concept of financial and cost accounting. They are also expected to understand the concept of taxation and accounting information system.

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812203	Statistics for Business	5	Mathematics for Business, Introduction to Accounting II
2	1812401	Cost Accounting	5	Introduction to Accounting II
3	1812410	Intermediate Accounting I	5	Introduction to Accounting II
4	1812417	Financial Management	5	Introduction to Business and Management, Introduction to Accounting II
5	1812419	Taxation	5	Business Law, Introduction to Accounting II
6	1812420	Accounting Information System and Internal Control	5	Introduction to Accounting II
7	1812502	Digital Business and Entrepreneurship	5	Introduction to Business and Management, Business Environment

SEMESTER

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8	1812503	Business Communication	5	Introduction to Business and Management, Business Environment
TOTAL			40	

5th SEMESTER

Competencies:

Students are expected to understand the concept of auditing and management accounting. They are also expected to understand the concept of accounting in public sector.

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812418	Capital Market and Banking	5	Financial Management
2	1812403	Auditing I	5	Intermediate Accounting I
3	1812405	Financial Technology	5	Financial Management
4	1812411	Intermediate Accounting II	5	Intermediate Accounting I
5	1812409	Management Accounting	5	Cost Accounting
6	1812421	Management Information System	5	Accounting Information System and Internal Control
7	1812412	Corporate Valuation	5	Financial Management
8	1812402	Public Sector Accounting	5	Intermediate Accounting I
TOTAL			40	

Students are expected to understand the concept of accounting theory. They are also expected to understand the methods that will be used in accounting research.

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
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6th SEMESTER

Competencies:

1.	1812423	Accounting Theory	5	Intermediate Accounting II
2	1812407	Advanced Accounting I	5	Intermediate Accounting II
3	1812404	Auditing II	5	Auditing I
4	1812204	Business Research Methodology	5	Statistics for Business, Intermediate Accounting II
5	1812422	Controllership	5	Management Accounting
6	1812504	Community Service	5	minimum 70 credits
7		Concentration: core*	5	Prerequisite subject of the core concentration subject
TOTAL			35	

Students are expected to understand the concept of business ethics and corporate governance. They are also expected to have knowledge regarding how to make a critical review and how to develop a good research proposal.

7th SEMESTER

Competencies:

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812425	Management Audit	5	Auditing II, Management Accounting
2	1812205	Accounting Seminar	5	Business Research Methods
3	1812408	Advanced Accounting II	5	Advanced Accounting I
4	1812414	Auditing Laboratory	5	Auditing II
5	1812505	Internship	5	minimum 86 credits, Community Service
6	1812413	Business Ethics and Corporate Governance	5	Auditing II, Controllership
7		Concentration: Elective**	5	Prerequisite subject of the concentration subject
TOTAL			35	

Students are expected to have knowledge regarding digital and sustainability accounting. They are also expected to be able to develop a good research proposal.

8th SEMESTER

Competencies:

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1.	1812424	Corporate Reporting	5	Advanced Accounting II
2	1812426	Sustainability Accounting	5	Business Ethics and Corporate Governance
3	1812415	Accounting for Digital Business	5	Accounting Theory, Advanced Accounting II
4	1812406	Strategic Management and Leadership	5	Management Information System, Business Ethics and Corporate Governance
5	1812206	Research Proposal	5	minimum 120 credits, Business Research Methods, Community Service, and Internship.
TOTAL			25	

9th SEMESTER

Competencies: Students are expected to be able to write a thesis based on the skills/competencies mastered

NO	CODE	SUBJECT	CREDITS	PRE-REQUISITE SUBJECT
1	1812207	Undergraduate Thesis	5	Research Proposal, There is no subject with D and E mark.

CONCENTRATION

MANAGEMENT ACCOUNTING

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1	1812601	Advanced Management Accounting*	5	Management Accounting
2	1812602	Behavioral Accounting**	5	Management Accounting
3	1812603	Technology and Operations Management**	5	Management Accounting
4	1812604	Global Management Accounting**	5	Controllership
5	1812605	Business Feasibility Study**	5	Financial Management
6	1812606	Strategic Cost Management**	5	Management Accounting

7	1812607	Integrated Risk Management**	5	Management Accounting
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FINANCIAL ACCOUNTING

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1	1812608	Contemporary Financial Accounting*	5	Intermediate Accounting II
2	1812609	Carbon Accounting**	5	Accounting Theory
3	1812610	Forensic Accounting and Fraud Detection**	5	Auditing II
4	1812611	Global Financial Accounting**	5	Accounting Theory
5	1812612	Syariah Accounting**	5	Accounting Theory, Intermediate Accounting II

6	1812613	Advanced Financial Management**	5	Financial Management, Accounting Theory
7	1812614	EDP Audit**	5	Auditing II

TAX ACCOUNTING

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1	1812615	Tax Accounting*	5	Taxation, Intermediate Accounting II
2	1812616	Tax Management**	5	Taxation, Management Accounting
3	1812617	Tax Payer Behavior**	5	Management Accounting
4	1812618	International Taxation**	5	Taxation, Tax Accounting
5	1812619	Tax for Digital Business**	5	Taxation, Tax Accounting

6	1812620	Digital Taxation**	5	Taxation, Tax Accounting
7	1812621	Advanced Taxation**	5	Taxation, Tax Accounting

HOSPITALITY ACCOUNTING

NO	CODE	SUBJECT	ECTS	PREREQUISITE SUBJECT
1	1812622	Hospitality Accounting*	5	Intermediate Accounting II
2	1812623	Hospitality Controllership**	5	Controllership
3	1812624	Hospitality CSR**	5	Controllership
4	1812625	Sustainable Tourism**	5	Hospitality Accounting

5	1812626	Tourism and Leisure Management**	5	Hospitality Accounting
6	1812627	Digital Tourism Information System**	5	Management Information System
7	1812628	International Hospitality Business**	5	Hospitality Accounting