

ACCOUNTING PROGRAM CURRICULUM (OBE-MBKM 2022)

SEMESTER 1				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT01103	Introduction to Accounting	Compulsory	3	-
ECON02103	Mathematics for Economics and Business	Compulsory	3	-
ECON01103	Introduction to Microeconomics	Compulsory	3	-
FABE01103	English	Compulsory	3	-
MGMT01103	Introduction to Business	Compulsory	3	-
MKUN01002	Religion	Compulsory	2	-
MKUN05002	Digital Society	Compulsory	2	-
CREDITS TOTAL			19	

SEMESTER 2				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT02203	Intermediate Accounting 1	Compulsory	3	ACCT01103
ACCT03203	Cost Accounting for Business Decision Making	Compulsory	3	ACCT01103
ACCT04203	Accounting Information System for Internal Control	Compulsory	3	MKUN05002
ECON03203	Introduction to Macroeconomics	Compulsory	3	-
MGMT02203	Introduction to Management	Compulsory	3	MGMT01103
MKUN02002	State Ideology	Compulsory	2	19 Credits
MKUN04002	Indonesian	Compulsory	2	-
MKUN06002	Entrepreneurship	Compulsory	2	-
CREDITS TOTAL			21	

SEMESTER 3				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT05303	Intermediate Accounting 2	Compulsory	3	ACCT02203
ACCT06303	Managerial Accounting	Compulsory	3	ACCT03203
ACCT07303	General Provisions and Procedures Law	Compulsory	3	ACCT02203
ACCT08303	Management Information Systems	Compulsory	3	ACCT04203
FABE02003	Business Law	Compulsory	3	MGMT02203
MGMT08303	Financial Management	Compulsory	3	MGMT02203
MGMT17403	Organizational Behaviour	Compulsory	3	MGMT02203
MKUN03002	Civic Education	Compulsory	2	MKUN02002
CREDITS TOTAL			23	

SEMESTER 4				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT09403	Intermediate Accounting 3	Compulsory	3	ACCT05303
ACCT10402	Strategic Cost Management	Compulsory	2	ACCT06303
ACCT11403	Auditing and Insurance Services	Compulsory	3	ACCT05303
ACCT12403	Taxation in Business	Compulsory	3	ACCT07303
ACCT13403	Information Systems Design Analysis	Compulsory	3	ACCT08303
ACCT14403	Public Accounting	Compulsory	3	60 Credits
ACCT15403	Management Strategy and Performance Assessment	Compulsory	3	ACCT06303
ACCT16403	Business Statistics and Analysis	Compulsory	3	60 Credits
CREDITS TOTAL			23	

SEMESTER 5				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT17503	Accounting for Business Combinations	Compulsory	3	ACCT09403
ACCT18503	Accounting Theory	Compulsory	3	ACCT09403
ACCT19503	Financial Report Analysis and Business Valuation	Compulsory	3	ACCT09403, MGMT08303
ACCT20503	Business and Professional Ethics	Compulsory	2	80 Credits
ACCT21503	Accounting Research Methodology	Compulsory	3	ACCT16403
ACCT22503	Accounting Practice	Compulsory	3	ACCT09403
ACCT23503	Auditing and Business Analysis	Compulsory	3	ACCT11403
MGMT03203	Business Communication and Negotiation	Compulsory	3	-
CREDITS TOTAL			23	

SEMESTER 6				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT24603	Portfolio Theory and Investment Analysis	Compulsory	3	ACCT19503
ACCT25603	Seminar in Financial Accounting	Compulsory	3	ACCT21503
ACCT26603	Seminar in Management Accounting			ACCT21503
ACCT27603	Seminar in Taxation			ACCT21503
ACCT28603	Seminar in Auditing			ACCT21503
ACCT29603	Seminar in Regional and Public Finance			ACCT21503
ACCT30603	Seminar in Accounting Information System			ACCT21503
ACCT31603	Risk Management	Compulsory	3	MGMT08303
	Elective Course in Concentration 1	Elective	3	
	Elective Course in Concentration 2	Elective	2	
	Elective Course in Study Program 1	Elective	3	
	Elective Course in Study Program 2	Elective	3	
CREDITS TOTAL			20	

SEMESTER 7				
Course Code	Course Name	Course Type	Credits	Prerequisites
MKUN07002	Rural Development / <i>Kuliah Kerja Nyata</i>	Compulsory	2	110 Credits, GPA \geq 2,50, without D marks
	Elective Course outside Study Program 3 / MBKM	Elective	3	
	Elective Course outside Study Program 4 / MBKM	Elective	3	
	Elective Course outside Study Program 5 / MBKM	Elective	3	
CREDITS TOTAL			11	

SEMESTER 8				
Course Code	Course Name	Course Type	Credits	Prerequisites
ACCT60804	Thesis in Financial Accounting	Compulsory	4	ACCT25603; ACCT32603; ACCT33602; 140 Credits; GPA>=2,50
ACCT61804	Thesis in Management Accounting			ACCT26603; ACCT36603; ACCT37602; 140 Credits; GPA>=2,50
ACCT62804	Thesis in Taxation			ACCT27603; ACCT34603; ACCT35602; 140 Credits; GPA>=2,50
ACCT63804	Thesis in Auditing			ACCT28603; ACCT38603; ACCT39602; 140 Credits; GPA>=2,50
ACCT64804	Thesis in Regional and Public Finance			ACCT29603; ACCT41603; ACCT42602; 140 Credits; GPA>=2,50
ACCT65804	Thesis in Accounting Information System			ACCT30603; ACCT40603; ACCT39602; 140 Credits; GPA>=2,50
	CREDITS TOTAL		4	

ELECTIVE COURSE IN CONCENTRATION

No.	Concentration	Course Code	Course Name	Credits	Prerequisites
1	Financial Accounting	ACCT32603	Advanced Financial Accounting	3	ACCT09403
		ACCT33602	International Accounting	2	ACCT18503
2	Management Accounting	ACCT36603	Sustainability Accounting	3	ACCT06303
		ACCT37602	Business Financial Planning	2	ACCT06303
3	Auditing	ACCT38603	Forensic Accounting and Investigative Auditing	3	ACCT23503
		ACCT39602	Information Systems Auditing	2	ACCT04203; ACCT23503
4	Information System	ACCT40603	Database Management	3	ACCT13403; MKUN05002
		ACCT39602	Information Systems Auditing	2	ACCT04203; ACCT23503
5	Taxation	ACCT34603	Tax Management	3	ACCT12403
		ACCT35602	Tax Accounting	2	ACCT12403
6	Regional Finance and Public Sector	ACCT41603	Government Accounting	3	ACCT14403
		ACCT42602	Nonprofit Accounting	2	ACCT14403

ELECTIVE COURSE

No.	Course Code	Course Name	Credits	Prerequisites
1	ACCT43603	Banking Accounting	3	ACCT02203
2	ACCT44703	Accounting for Micro, Small and Medium Entities	3	ACCT01103; ACCT03203; MKUN06002
3	ACCT45703	Internal Auditing and Management	3	ACCT23503
4	ACCT46703	Tax Practices	3	ACCT12403
5	ACCT47703	Capita Selecta Taxation	3	ACCT12403
6	ACCT48703	Behavioral Accounting	3	ACCT10402; MGMT17403
7	ACCT49703	Village Accounting	3	ACCT14403
8	ACCT50703	Church Accounting	3	ACCT14403
9	ACCT51703	Church Accounting	3	ACCT14403
10	ACCT52703	Business Data Analysis	3	ACCT13403; MKUN05002
11	ECON17403	International Trade	3	ECON03203; 50 Credits
12	ECON18403	Banks and Other Financial Institutions	3	ECON03203
13	ECON30603	Indonesian Economy	3	75 Credits
14	FABE03003	Mandarin	3	-
15	MGMT15403	Digital Marketing	3	MGMT02203; 60 Credits
16	MGMT34503	International Financial Management	3	MGMT08303; 80 Credits
17	MGMT04203	Quantitative Decision Making	3	-
18	MGMT51703	Change Management	3	80 Credits
19	MGMT24503	Strategic Management	3	80 Credits