

THE LIST OF COURSES OF ACCOUNTING DEPARTMENT

NO	COURSE CODES	COURSES	Credits	Offered Course			Prerequisite Courses
				C/E	Odd	Even	
Personality Development Courses (PDC)							
1	PDC 4001-4005	Religion	3	C	V		
2	PDC 4007	Indonesian Values and Ideology	3	C		V	
3	PDC 4008	Indonesian Language & Culture	3	C		V	
4	AEC 1101	Business Ethics and Profession	4	C		V	Management Accounting (HT), Financial management & Capital Market (HT), Auditing (HT), Taxation (HT)
5	AEC 1102	Shari'a Accounting	3	E	V	V	Financial Accounting (P)
6	AEC 1103	Entrepreneurship, Leadership, and Business Communication	3	C		V	70 CPs
Basic Knowledge and Skills (BKS)							
1	AEC 1201	Economy of Indonesia	3	E	V		Introduction to economics (P)
2	AEC 1202	Behavioural Accounting	3	E	V	V	
3	AEC 1203	English and Writing Skills	3	C			
4	AEC 1204	Financial and Public Sector Management	3	E	V	V	
5	AEC 1205	Operation Research	3	E	V	V	
6	AEC 1206	Organizational behaviour	3	C	V		Introduction to management (HT)
7	AEC 1207	Accounting Theory	3	C		V	Financial Accounting, Advanced Accounting (P)
8	CEF1203	Commercial Law	3	C		V	
9	CEF1207	Business Mathematics	3	C	V		
10	CEF1208	Research Methodology	4	C		V	Statistics (P)
11	CEF1210	Introduction to Accounting	6	C	V		
12	CEF1211	Introduction to Economics	3	C	V		

13	CEF1212	Introduction to Management	3	C	V		
14	CEF1213	Statistics	6	C		V	Business mathematics (HT)
		Credits Total	49				

Professional Skills Courses (MKB)

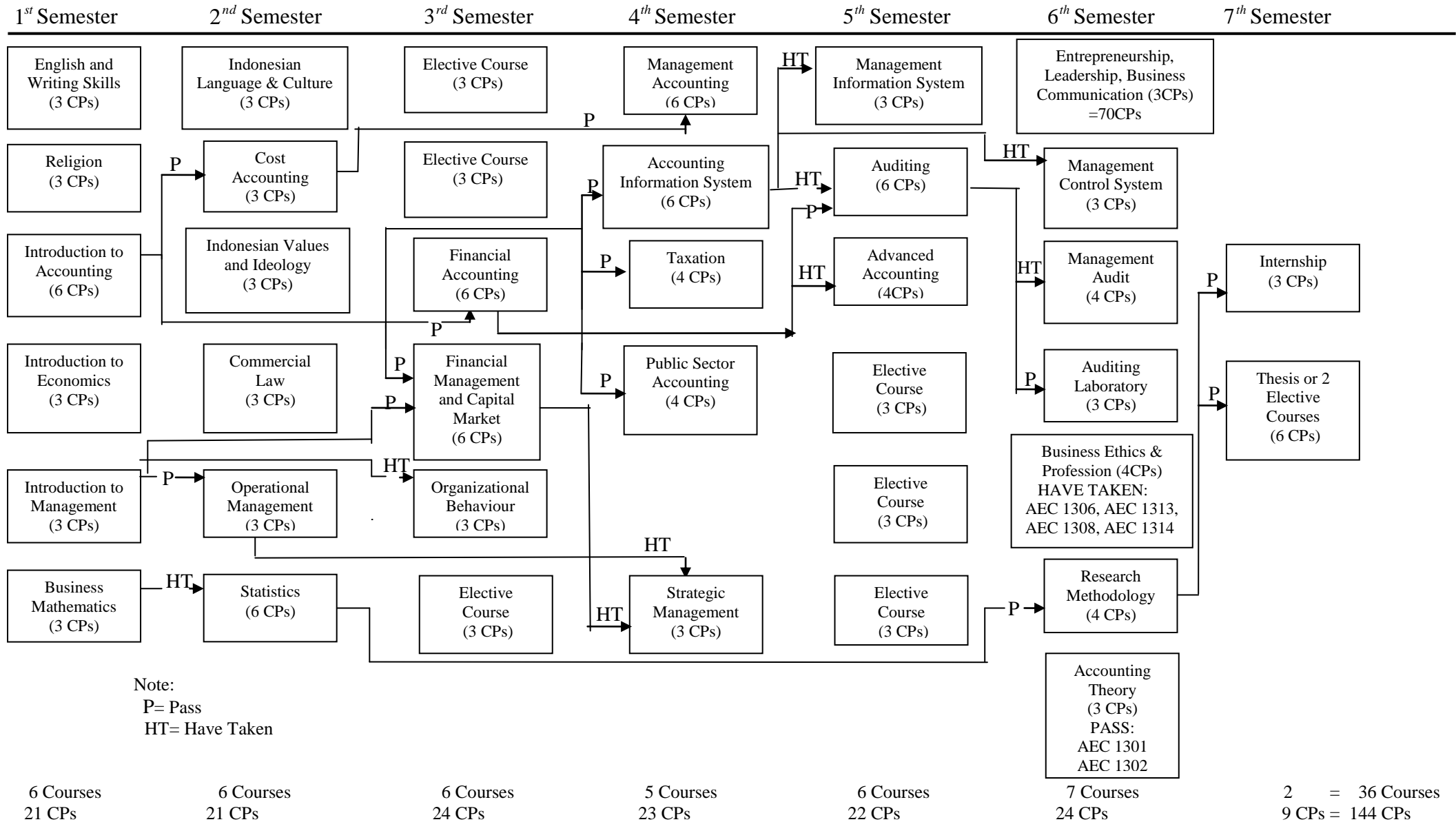
1	AEC 1301	Financial Accounting	6	C	V		Introduction to Accounting (P)
2	AEC 1302	Advanced Accounting	4	C	V		Financial Accounting (HT)
3	AEC 1303	Accounting Information System	6	C		V	Introduction to Accounting (P)
4	AEC 1304	Management Information System	3	C	V		Accounting Information System (HT)
5	AEC 1305	Cost Accounting	3	C		V	Introduction to Accounting (P)
6	AEC 1306	Management Accounting	6	C		V	Cost Accounting (P)
7	AEC 1307	Budgeting	3	E	V	V	
8	AEC 1308	Auditing	6	C	V		Financial Accounting (P), Accounting Information System (HT)
9	AEC 1309	Management Audit	4	C		V	Auditing (HT)
10	AEC 1310	Public Sector Accounting	4	C		V	Introduction to Accounting (P)
11	AEC 1311	Management Control System	3	C		V	Management Accounting (HT)
12	AEC 1312	Public Sector Auditing	3	E	V	V	
13	AEC 1313	Financial Management and Capital Market	6	C	V		Introduction to Accounting (P), Introduction to Management (P)
14	AEC 1314	Taxation	4	C		V	Introduction to Accounting (P)
15	AEC 1315	Taxation Planning	3	E	V	V	Taxation (P)
16	AEC 1316	Operational Management	3	C		V	Introduction to Management (P)
17	AEC 1317	Strategic Management	3	C		V	Operational Management

							(HT), Financial Management and Capital Market (HT)
18	AEC 1318	International Business	3	E	V		Financial Management and Capital Market (HT)
19	AEC 1319	Forensic Accounting and Fraud Examination	3	E	V	V	Auditing (P), Commercial Law (P)
20	AEC 1320	International Financial Management	3	E	V	V	Financial Management and Capital Market (P)
21	AEC 1321	Risk Management	3	E	V	V	
22	AEC 1322	Marketing Management	3	E	V	V	
23	AEC 1323	Banking Accounting	3	E	V	V	
24	AEC 1324	Financial Report Analysis	3	E	V		
25	AEC 1325	Shari'a Accounting and Finance	3	E	V	V	
26	AEC 1326	International Accounting	3	E	V	V	Financial Accounting (P)
27	AEC 1327	Principles of Marketing	3	E	V	V	
28	PSC 4001	Thesis	6	C	V	V	Research Methodology (P)
		Credits Total	106				
Working Behaviour Courses (WBC)							
1	AEC 1401	Auditing Laboratory	3	C		V	Auditing (P)
2	CEF 1401	Statistic Computer Application	3	E	V	V	
		Credits Total	15				
Social Courses (SCC)							
1	SCC 4001	Internship	3	C	V	V	Research Methodology (P)
2	AEC 1501	Social Responsibility Accounting	3	E	V	V	Introduction to Accounting (HT), Management Accounting (HT)
3	AEC 1503	Cross-Culture Management	3	E	V	V	
4	AEC 1504	Issues to Global Economics	3	E	V	V	
		Credits Total	12				

**THE COURSE FLOW OF INTERNATIONAL UNDERGRADUATE PROGRAM
IN ACCOUNTING DEPARTMENT 2012/2013
UNIVERSITY OF BRAWIJAYA**

Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI	Semester VII
English and writing Skills (3 CPs)	Indonesian Language and Culture (3 CPs)	Elective Course (3 CPs)	Accounting Information System (6 CPs)	Management Information System (3 CPs)	Entrepreneurship, Leadership, Buss. Com. (3 CPs)	Internship (3 CPs)
Religion (3 CPs)	Cost Accounting (3 CPs)	Elective Course (3 CPs)	Management Accounting (6 CPs)	Auditing (6 CPs)	Management Control System (3 CPs)	Thesis or 2 Elective Courses (6 CPs)
Introduction to Accounting (6 CPs)	Indonesian Values and Ideology (3 CPs)	Financial Accounting (6 CPs)	Taxation (4 CPs)	Advanced Accounting (4 CPs)	Management Audit (4 CPs)	
Introduction to Economics (3 CPs)	Commercial Law (3 CPs)	Financial Management and Capital Market (6 CPs)	Public Sector Accounting (4 CPs)	Elective Course (3 CPs)	Auditing Laboratory (3 CPs)	
Introduction to Management (3 CPs)	Operational Management (3 CPs)	Organizational Behaviour (3 CPs)	Strategic Management (3 CPs)	Elective Course (3 CPs)	Business Ethics & Profession (4 CPs)	
Business Mathematics (3CPs)	Statistics (6 CPs)	Elective Course (3 CPs)		Elective Course (3 CPs)	Research Methodology (4 CPs)	
					Accounting Theory (3 CPs)	
21 CPs	21 CPs	24 CPs	23 CPs	22 CPs	24 CPs	9 CPs

COURSE FLOW OF INTERNATIONAL UNDERGRADUATE PROGRAM IN ACCOUNTING 2012/2013



COURSE DESCRIPTIONS

AEC 1303 Accounting Information System (6 Credits)

The content of Accounting Information System includes: a. Introduction to transaction processing system; b. Transaction cycle and business process; c. Information technology in accounting information system; d. Development of accounting information system; e. Introduction to ethics, fraud and internal control.

AEC 1207 Accounting Theory (3 Credits)

This course discusses basic Accounting Theory including all the accounting theory formulation, the structure of accounting theory, accounting standard and the concept of financial accounting theory.

AEC 1302 Advanced Accounting (4 Credits)

This course aims to present the accounting techniques for combining businesses, writing consolidated financial report and conducting transaction between headquarter office and branches, so that at the end of this course, students are expected to be able to apply advanced financial accounting techniques for consolidation.

AEC 1308 Auditing (6 Credits)

Auditing will discuss the basic concepts of auditing with the intention to equip the auditor in conducting an audit assignment or examination on financial report. This course will also discuss various things related to the profession of public accountant in general, both external or environmental factors (technical, economical, organizational and institutional) and internal factors within the public accountant office itself, which will directly and indirectly affect the work of public accountant in auditing the financial report of a business entity.

AEC 1401 Auditing Laboratory (3 Credits)

This course is aimed to introduce student who has no familiarity to auditing to learn about how to conduct audit testing especially for the various transaction cycle and auditor tasks in each cycle. After completing this course, students are expected to understand and comprehend the audit testing through its different performance of testing in different cycle.

AEC 1323 Banking Accounting (3 Credits)

This course is aimed to give introduction to business practice in general and specific accounting practice within banking industry. After completing this course, student should understand the application of financial accounting within Indonesian banking industry.

AEC 1202 Behavioral Accounting (3 Credits)

This course is aimed to comprehensively discuss and analyze course topics using the multi paradigm perspective of behavioural aspect in accounting. This perspective occupies the accounting-sub discipline especially in the area of: financial accounting, management accounting, accounting information system, social accounting and auditing.

AEC 1307 Budgeting (3 Credits)

This course is designed to introduce process of planning, analyzing, and controlling company's budget. The course materials cover concepts and principles of operational and financial budget compilation, budget evaluation and budget variance analysis.

AEC 1103 Entrepreneurship, Leadership, and Business Communication (3 Credits)

This course discusses the practice of business communication and related issues, both in verbal and non-verbal sense. Students are expected to be motivated and capable of upgrading their own skill in communication

through many practices such as business report, presentation, meeting and job interview.

AEC 1101 Business Ethics and Profession (4 Credits)

This course is designed to improve students' knowledge and understanding of various theories and ethical issues in business and profession of accounting. This course is also designed to provide sufficient knowledge and understanding that will improve ethical awareness of students.

CEF 1207 Business Mathematics (3 Credits)

The course deals with various comparative statistical concepts using mathematical tools to analyze economic problems. Topics covered include limits, one-variable calculus (derivatives and optimization), linear algebra, and multivariate calculus. This course is intended to provide students with techniques to obtain an understanding of economic concepts using mathematical approach.

CEF 1203 Commercial Law (3 Credits)

Commercial law is a field of study correlating two different areas which are business (commerce) and law. After completing this course, student is expected to be able to: a). comprehend the various types of law such as private law, contract law, commercial law; b). comprehend the various types of law related to commercial c). construct student awareness about cases connecting two different areas (law and commerce): type of cases and reasons.

AEC 1305 Cost Accounting (3 Credits)

This course is aimed to give comprehension and skill to the students in performing identification, calculation, reporting, and cost analysis especially for manufacturing company.

AEC 1201 Economy of Indonesia (3 Credits)

Indonesian Economy is a course aimed to introduce and deliberately explain about Indonesian economic preference and development of central to local government. However, this course also intensely discusses the latest economic issues/problems occurred in Indonesia and Asian. Furthermore, this course offers students to get familiar to the Indonesia economic policy (macroeconomic policy) and to the apparatus.

AEC 1203 English and Writing Skills (3 Credits)

This course is aimed to prepare Accounting student's English competence especially for the four areas which are: Structure, Listening, Writing and Reading. However, the Accounting Terminology aspect is included in order to familiarize student with the specific term used in accounting field such as; Receivables, Inventories, Fixed assets and Intangible Assets, Current Liabilities, Corporations: Organization, Capital Stock Transactions and Dividends, and Statement of Cash Flows, etc.

AEC 1301 Financial Accounting (6 Credits)

This course discusses (1) the development of standards for financial accounting and conceptual framework which serve as the basis of financial accounting, (2) financial report based on IFRS (International Financial Reporting Standard) and based on financial accounting standards which are applicable generally, (3) measurement, admittance, reporting and disclosure for cash, debt, inventory, fixed current asset, and intangible current assets.

AEC 1313 Financial Management & Capital Market (6 Credits)

A scholar of accounting or accountant should have a wider knowledge about accounting since their role in accounting is being supplanted by software. One of the required knowledge is how to determine among many investment alternatives the one that can result in a return with minimum risk. Investment alternatives can include financial instruments of a company (corporate

finance product) and also capital market products. This knowledge will facilitate the accountant in producing information which is useful for internal and external purposes.

AEC 1319 Forensic Accounting & Fraud Examination (3 Credits)

Accounting Forensic & Fraud Examination course discusses forensic accounting subject combining the accounting, audit, and law field which principally focuses to the fraud and lawsuit, and audit investigative subject including audit techniques for fraud revelation. This course is designed to lead for student's well-comprehension over fraud, forensic and fraud examination and to facilitate student's competent-elevation and ability in preventing, detecting and investigating the fraud.

PDC 4007 Indonesian Values and Ideology (3 Credits)

Indonesian Values and Ideology is a field of study aiming to re-introduce the Indonesian values, ideology and *Pancasila* philosophy which have been previously given in high school level. However, in this university level, student is introduced to the factual controversial issues happen on the nation such as: nationality, human rights, democracy, social prejudice, separatism (or independence), international conflict, corruption, general election, unity in diversity.

PDC 4008 Indonesian Language and Culture (3 Credits)

The basic competence of this course is aimed at educating students into scientists and professionals who have deep knowledge and positive attitude towards Indonesian language as formal and national language and who are capable of using them adequately and correctly to express various understanding, sense of nationhood and love of the country and also to conduct scientific, technological and artistic activity within their own professions.

AEC 1326 International Accounting (3 Credits)

This course aims to enhance students' understanding about financial accounting which has been obtained from previous course to include international aspects of accounting. Besides, this course will also present international perspectives to students by studying the accounting practices among developed countries.

AEC 1318 International Business (3 Credits)

International Business Course is aimed to explain the theoretical and practical problem headed by international business and global preferences toward internationalizing business activities.

AEC 1320 International Financial Management (3 Credits)

International Financial Management discusses financial management for international market. This course introduces student to the important aspect on international financial management such as: the nature of globalization and multinational company, payment balance sheet, foreign exchange market, market equilibrium and exchange value, swap, future and options, etc.

CEF 1210 Introduction to Accounting (6 Credits)

Introduction to Accounting is the course aiming to introduce accounting concepts and function of financial statement and accounting cycle toward manufacturing, service and trading company.

CEF 1211 Introduction to Economics (3 Credits)

This course discusses general terms of the basics of economics, both macro and micro, and introduces the methodology and analytical tools in studying economics.

CEF 1212 Introduction to Management (3 Credits)

Introduction to Management is a course which discusses how to manage an organization so that the entity can operate effectively and efficiently in using its resources in accordance with the objectives that it wants to achieve. Topics covered in this course include the definition of management, organizational environment, social responsibility and ethics, globalization and management, culture and multi culture, decision-making, planning, organizing, leadership and control in an organization, for those in manufacturing and service sector.

AEC 1306 Management Accounting (6 Credits)

Management Accounting is the course aiming to give students comprehension and proficiency of promoting internal accounting-information assistance toward the managerial decision-making. This managerial decision relates to the cost-allocation policy, budgeting, BEP analysis, selling price-determination, transfer pricing-determination, performance measurement and investment-decision making.

AEC 1309 Management Audit (4 Credits)

This course discusses stages in management audit, understanding the coverage of audit on management functions and special topics of audit on fraud. In the first half of the semester, this course will discuss stages in management audit which can be used for public sector organizations (especially government agencies) and non-public organizations (especially companies). In the latter half of the semester, this course will discuss the audit on management functions for a company, which includes audit on financial function, audit on marketing function, and audit on manufacturing, audit in quality control, audit on human resource, and audit on electronic data processing.

AEC 1311 Management Control System (3 Credits)

Management Control System is a course aiming to give students' comprehension over management controlling-concept and techniques applied for attaining the company's effective management controlling-process.

AEC 1304 Management Information System (3 Credits)

This course is aimed to discuss and understand in a comprehensive way of a multi paradigm of the new development and role of system and information technology in the organizational life at this present and in the future *in the form of research based knowledge*. Its understanding of system and information technology engineering in the globalization era is needed by management at all level in the decision making process.

AEC 1316 Operational Management (3 Credits)

The course of operational management is conducted with face-to-face meeting for one semester with more or less 14 meetings, 1 meeting for mid-term test and 1 meeting for the final test. In these meetings, students will be presented with theories that serve as the basis for decisions taken by an operational manager in dealing with the problems of both manufacturing and service organization.

AEC 1206 Organizational Behavior (3 Credits)

Organizational Behaviour (OB) is a field of study that investigate the impact that individuals, groups and structure have on behaviour within organizations, for the purpose of applying such knowledge toward improving an organization's effectiveness. The study of organizational behaviour means discussing three determinants of behaviour in organizations: individuals, groups and structure.

AEC 1310 Public Sector Accounting (4 Credits)

Public Sector Accounting discusses concept, approach, management, accounting technique and auditing on public sector-organization. This course

includes the discussion specifically focused on: (1) Characteristics of financial and public sector management, (2) the difference between public sector-organization accounting to commercial accounting, (3) financial regulation, (4) conceptual framework, (5) accounting standard, (6) budgeting, (7) financial accounting cycle, (8) financial statement and its element, (9) performance appraisal, (10) the accounting system of central and local government, (11) the accounting system for non profit organization and (12) public sector audit. The topic discussed in this course is functioned as introductory to the in-depth public sector accounting-substances.

PDC 4001 Religion (3 Credits)

This course is aimed to discuss religion and its relationship to the other elements surrounding such as: politics, ethics, law, economics and science. After completing this course, student is expected to be able to understand the role of religion in many aspect of human life, and to internalize its norms in everyday life.

CEF 1208 Research Methodology (4 Credits)

As part of the agents of change in the society, graduates of undergraduate program should be able to develop argumentation in an adequate and informed manner in stating opinion and in action. Such a capability will be acquired through a series of process, one of which is by research methodology course. This course is designed to provide understanding of methodology and practice in explaining the methods of research, both quantitative and qualitative.

AEC 1501 Social Responsibility Accounting (3 Credits)

The aim of this course is to discuss and to review comprehensively and with multi-paradigm perspective the aspects of social responsibility accounting, which includes social accounting and accountability, reporting a company's

social responsibility, social investment, social policy accounting, and social and environmental audit.

CEF 1213 Statistics (6 Credits)

Statistics is the science of collecting and analyzing data for the purpose of drawing conclusions and making decisions. This includes methods for planning experiments, obtaining data, and organizing, summarizing, presenting, analyzing, interpreting, and drawing conclusions based on the data.

AEC 1317 Strategic Management (3 Credits)

Strategic Management is a course promoting the concept of strategic management, the application and models of strategic management process. After completing this course, students are expected to be able to: a). Understand the strategic management's concepts and models of strategic management's process; b). Understand the concepts, principles, and techniques of implementation's configuration process and strategic planning; and c). Understand and evaluate the construction of practical and strategic management's implementation, predict the organizational behavior's aspect and strategic planning.

AEC 1102 Shari'a Accounting (3 Credits)

This course is essentially aimed to explore for Shari'a Accounting configuration through the analysis and synthesis process since Shari'a Accounting has not hold any concrete configuration until now. This course focuses on contextual based material which constantly related to organizational, religion, social, business environment and nature aspect, thus it is not considered as course with the profit orientation.

AEC 1314 Taxation (3 Credits)

This course is designed to give the understanding of Indonesian taxation concept. These course materials cover Indonesian taxation system consisting of general regulation and procedures, Income Tax concept, Value Added Tax (PPN) and Luxury Goods Sales Tax (*PPnBM*), Right Handover Fee of Earth and Building (BPHTB), Seal Fee (*Bea Materai*) and fiscal reconciliation.

AEC 1315 Taxation Planning (3 Credits)

This course will deal with ways to reduce tax within the framework of existing tax regulation. The topics covered by this course include the elements of tax planning in *KUP*, *PPh 21*, *PPh 22*, *PPh 23* and *PPN* and also *PPnBM*. After finishing this course, it is expected that students can design a scheme for fulfilling tax obligations correctly but the amount paid can be reduced as low as possible to gain the expected profit and liquidity.