



Curriculum and Syllabus

# ACCOUNTING PROGRAM

INTERNATIONAL CLASS

**Undiknas University**



BACHELOR OF ACCOUNTING CURRICULUM

NO	CODE	SUBJECT	CREDITS	PREREQUISITE SUBJECT	Note
<b>1<sup>st</sup> SEMESTER</b>					
1	1812101	Religion	5	-	
2	1812102	Pancasila-State Ideology Education	5	-	
3	1812105	English 1	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	-	
		<b>Sub total</b>	<b>40</b>		
<b>2<sup>nd</sup> SEMESTER</b>					
1	1812104	Indonesian Language	5	-	
2	1812107	English for Accounting	5	English	
3	1812501	Education of Anti-Corruption	5	-	
4	1812106	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	
		<b>Sub total</b>	<b>45</b>		
<b>3<sup>rd</sup> SEMESTER</b>					
1	1812203	Statistics for Business	5	Mathematics for Business	
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	
5	1812419	Taxation	5	-	
6	1812420	Accounting Information System and Internal Control	5	Introduction to Accounting II	
7	1812502	Digital Business and Entrepreneurship	5	-	
8	1812503	Business Communication	5	-	
		<b>Sub total</b>	<b>40</b>		
<b>4<sup>th</sup> SEMESTER</b>					
1	1812418	Capital Market and Banking	5	Financial Management	
2	1812403	Auditing I	5	Intermediate Accounting I	
3	1812405	Financial Technology	5	-	
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	1812424	Corporate Reporting	5	-	
8	1812402	Public Sector Accounting	5	-	
		<b>Sub total</b>	<b>40</b>		
<b>5<sup>th</sup> SEMESTER</b>					
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	
5	1812422	Controllershship	5	-	
6	1812425	Management Audit	5	Auditing I	
7	1812413	Business Ethics and Corporate Governance	5	-	
		<b>Sub total</b>	<b>35</b>		

<b>6<sup>th</sup> SEMESTER</b>					
1	1812205	Accounting Seminar	5	Business Research Methods	
2	1812408	Advanced Accounting II	5	Advanced Accounting I	
3	1812414	Auditing Laboratory (Practicum)	5	Auditing II	
4	1812504	Community Service	5	minimum 70 credits	
5	1812406	Strategic Management and Leadership	5	-	
6	1812412	Corporate Valuation	5	-	
7	1812426	Sustainability Accounting	5	Business Ethics and Corporate Governance	
8	1812415	Accounting for Digital Business	5	Accounting Theory	
		<b>Sub total</b>	<b>40</b>		
<b>7<sup>th</sup> SEMESTER</b>					
1	1812505	Internship	5	minimum 86 credits, Community Service	
2	1812206	Research Proposal	5	minimum 120 credits, Business Research Methods, Accounting Seminar, Community Service, and Internship.	
		<b>Sub total</b>	<b>10</b>		
<b>8<sup>th</sup> SEMESTER</b>					
1	1812207	Undergraduate Thesis	5	Research Proposal, There is no subject with D and E mark.	
		<b>Sub total</b>	<b>5</b>		
		<b>Total credits</b>	<b>255</b>		

**Mengetahui,  
Ketua Program Studi Akuntansi**

**I G. A. Agung Omika Dewi, SE.,MSA., Ak, CA**  
**NIP: 1983044142005012002**

# **1<sup>st</sup> SEMESTER**



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## Syllabus

### Name of Course: Religion

Course code: 1812101

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: Putu Ratna Juwita Sari, S.E.,M.Par

### 1. Description

This unit introduce students to theory, concepts and practices related to religion in general and multi cultural.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain introduction of religion and culture, (2) explain norm and values, (3) understand religion in education persepectif, (4) religion as social interaction, (5) religion as spirit capitalism (6)Tolerance (7)Human and love, (8) Human and hope, (9) Tri Hita Karana

### 3. References

1. Anand Krishna. 2010. *The Wisdom of Bali the Sacred Science of Creating Heaven on Earth*. Edited by Alicia McKee. Jakarta - Indonesia: Gramedia Pustaka Utama.
2. Widagdho Djoko.2017.IlmU Budaya Dasar.Jakarta-Indonesia.Bumi Aksara



### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Individual assignment	15 %
3.	Group assignment	20 %
4.	Group works presentation	25 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction of religion and culture
2	Norm and values
3,4	Religion in education persepektif
5,6	Religion as social interaction
7	Review
8	<b>Mid-term test</b>
9	Religion as spirit capitalism
10	Tolerance
11	Human and Love
12	Human and Hope
13-15	Tri Hita Karana
16	Final Test



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## Syllabus

### Name of Course: STATE-IDEOLOGY

Course code: 1812102

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: Nuning Indah Pratiwi, S.Sos., M.I.Kom

### 1. Description

This unit introduce students to theory, concepts and philosophy related to state ideology of Indonesia

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain according to state ideology such as the philosophy, Ideology, right and obligation, (2) implementation to the value of Indonesia's constitution, (3) critically reviewing the literature, (4) understand the value of human rights and approaches, (5) understand of State of Law and the aspects, (6) understand how to solve the problem according to case study.

### 3. References

*Compulsory:*

Kaelan, M.S. 2010. Pendidikan Pancasila. Penerbit: Paradigma, Yogyakarta.



#### *Recommended/Additional Reading*

Kementerian Riset, Teknologi dan Pendidikan Tinggi Republik Indonesia Direktorat Jenderal Pembelajaran dan Kemahasiswaan. 2016. Pendidikan Pancasila untuk Perguruan Tinggi. Penerbit: Kemenristek DIKTI Jakarta.



#### **4. Method of Assessment**

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### **5. Unit Guide and Study Planner**

Meeting	Module Topic
1	Understanding Pancasila and its scope
2	Foundation and Objectives of Pancasila Education
3	Pancasila in the context of the history and struggle of the nation
4	Pancasila in the context of constitutionality
5	National consensus on the basis of the country
6	Pancasila in the system of Indonesian political ideology
7	Pancasila in the philosophical system
8	Mid-term Test
9	Pancasila as a national development paradigm



10	Pancasila, Democracy, and the system of state administration
11	Events, and political terms in political history
12	Quiz
13	Polemic; interpretation of the Pancasila
14	Cases that tarnished the existence of Pancasila
15	Pancasila as a national identity
16	Final-term Test



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## Syllabus

### Name of Course: English

Course code: 1812105

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: 1. Ida Nyoman Basmantra, S.Pd.,M.Pd.

### 1. Description

Students are expected to speak English well, namely in speaking, listening, reading and writing skills.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: 1) Able to understand the types of words (Parts of Speech).2) Able to understand sentences patterns.3) Able to understand active and passive sentences (Active & Passive Voice).4) Able to understand affixes: prefixes & suffixes (Prefixes & Suffixes).5) Able to understand Linking Words: Conjunctions and Connectors.6) Able to understand again the use of Tenses: Present, Past, and Future.7) Able to understand Singular & Plural.8) Able to understand Modifiers.9) Able to understand Gerund & Infinitive.10) Able to understand Past Custom.11) Able to understand Conditional Sentence.12) Able to compile a job application letter and CV in English.

### Reference:

1. Lecturing Module
2. David Grant & Jane Hudson, 2019, Business Result: Pre-intermediate Student's Book, Oxford University Press.
3. Murphy, Raymond. 1987. English Grammar in Use. Cambridge University Press



### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	20 %
3.	Individual assignment	20 %
4.	Group assignment & presentation	15 %
5.	Active participation in discussion	35 %

	Total	100%
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#### 4. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	Parts of speech: Nouns, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions and Interjections
3	Sentence Pattern + Reading Comprehension
4	Active & Passive Voice + Reading Comprehension
5	Prefixes and Suffixes + Reading Comprehension
6	Linking Words: Conjunctions
7	Linking Words: Connectors
8	Mid Test
9	Review Tenses: Present, Past, and Future
10	Singular & Plural + There is/ are/ was/ were + Listening Monologue
11	Modifiers + Listening Monologue II
12	Gerund & Infinitives + Listening Conversation
13	Past Custom + Listening Conversation II
14	Conditional Sentence
15	Writing application letter and CV
16	Final-term test



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## Syllabus

### Name of Course: Mathematics for Business

Course code: 1812201

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: Ir. Agus Putu Abiyasa Ph.D., IPM

#### 1. Description

Economic Mathematics is a subject, which used to simplify and analyze economics and business problems.

#### 2. Expected Learning Outcomes

At the end of the course, students will be able to understand the mathematics analysis tools to solve many problems regarding economics, such as: demand/supply, Break Even Point, elasticity, and consumer and producer surplus.

#### 3. References

*Compulsory:*

1. Alpha C. Chiang and Kevin Wainwright. Fundamental methods of mathematical economics

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction to Economic Mathematics: The Nature of Mathematical Economics
2	The Concept of Sets and Real-Number System
3	Relations and Functions
4	Equations of Straight Line
5	Linear Functions and Its Applications in Economy
6	Break Even Point
7	Consumptions and Saving Function

8	Mid-term Test
9	Differential
10	Differential and Gradients
11	Extreme Value
12	Differential Application in Economy
13	Integral
14	Integral Application in Economy
15	Quiz
16	Final-term Test



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## Syllabus

### Name of Course: Cross-cultural Understanding

Course code: 1812202

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: 1. Luh Putu Mahyuni, Ph.D., CA., CSRA.  
2. Ida Nyoman Basmantra, S.Pd., M.Pd.

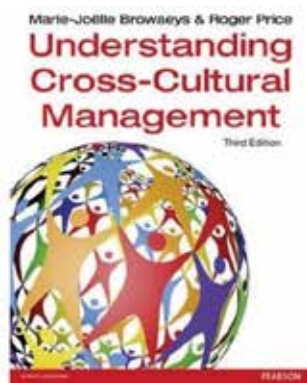
#### 1. Description

This unit introduce students to theory, concepts and practices related to understanding cross-cultural management

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain cultural dimensions in the business context, (2) identify culture dilemmas when making decisions, (3) understand a model of culture based on cultural value orientations, (4) understand corporate structures, leadership and strategy, (5) explain cultural change in organisations, (6) explain how culture is implemented in international marketing management, (7) understand cultural diversity in organisations, business communication across cultures, barriers to intercultural communication, (8) understand the methods of negotiating internationally and working with international teams, (9) understand how to manage conflicts, cultural differences and develop intercultural communicative competence.

3. **Reference:** Marie-Joelle Browaeys & Roger Price. 2015. *Understanding Cross-cultural Management*. Third Edition. UK: Pearson Education Ltd.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	20 %
3.	Individual assignment	20 %
4.	Group assignment & presentation	15 %
5.	Active participation in discussion	35 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Cultural dimensions in the business context <ul style="list-style-type: none"><li>✓ Determinants of culture</li><li>✓ Dimensions of culture: Hofstede and GLOBE</li></ul>
2	Culture dilemmas when making decisions <ul style="list-style-type: none"><li>✓ Business cultures in the Western world</li><li>✓ Business cultures in Asia, Africa and the Middle East</li><li>✓ Cultural dimensions and dilemmas</li></ul>
3	A model of culture based on cultural value orientations Culture and styles of management
4	Case study discussion: The Alizee case
5	Culture - corporate structures, leadership and strategy
6	Cultural change in organisations
7	Culture and international marketing management
8	<b>Mid-term test</b>
9	Cultural diversity in organisations
10	Case study discussion: Making cultural profiles of brands
11	Business communication across cultures
12	Barriers to intercultural communication
13	✓ Negotiating internationally ✓ Working with international teams
14	✓ Conflicts and cultural differences ✓ Developing intercultural communicative competence
15	Case study: Creating chemistry
16	<b>Final-term test</b>



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## Syllabus

### Name of Course: Economic Theory

Course code: 1812301

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: I. G. A. A. Apsari Anandari, M.S.E.

### 1. Description

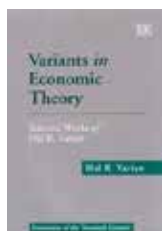
This unit introduce students to theory and concepts related to economic theory for management students

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) Introduce Ten Principles of Economics , (2) Thinking Like an Economist , (3) understand Interdependence and the Gains from Trade , (4) understand The Market Forces of Supply and Demand, Elasticity and its application, (5) understand Supply, Demand, and Government Policies , (6) understand Consumers, Producers, and The Efficiency of Markets , (7) understand Measuring a Nation's Income , (8) understand Production and Growth, (9) understand Saving, Investment, and Financial System , (10) understand The Basic Tool of Finance, (11) understand The Basic Tool of Finance, (12) understand The Monetary System

#### References

Varian, Hal N.2010,Variants in Economic Theory.California, Edward Elgar Pub



### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %



5.	Active participation in discussion	25 %
	Total	100%

#### 4. Unit Guide and Study Planner

Meeting	Module Topic
1	Ten Principles of Economics
2	Thinking Like an Economist
3	Interdependence and the Gains from Trade
4	The Market Forces of Supply and Demand, Elasticity and its application
5	Supply, Demand, and Government Policies
6	Consumers, Producers, and The Efficiency of Markets
7	Review
8	Mid-term Test
9	Measuring a Nation's Income
10	Production and Growth
11	Saving, Investment, and Financial System
12	The Basic Tool of Finance
13	Unemployment
14	The Monetary System
15	Review
16	Final-term Test



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## Syllabus

### Name of Course: Introduction To Business And Management

Course code: 1812302

Credit value: 5

Semester and Year offered: semester 1/ year 1

Lecturer: Ida Ayu Iswari Pidada, SST.Par,M.M

#### 1. Description

This unit introduce students to theory, concepts and practices related to research methods for accounting students

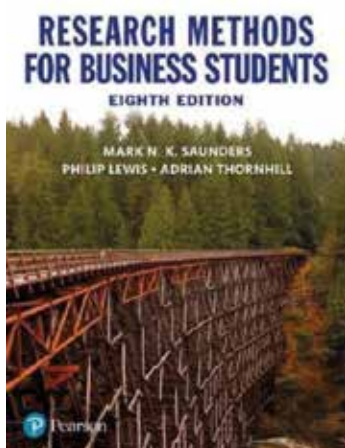
#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain the nature of business, management and accounting research, (2) formulate and clarify the research topic, (3) critically reviewing the literature, (4) understand research philosophies and approaches, (5) formulate the research design, (6) understand how to negotiate access and research ethics, (7) apply proper strategies in selecting samples, (8) use secondary data, (9) collect primary data through observation, (10) collect primary data using interviews, (11) collect primary data using questionnaires, (12) analyse quantitative data, (13) analyse qualitative data, and (14) write and present project report

#### 3. References

*Compulsory:*

Saunders, M.N.K, Lewis, P., and Thornhill, A. 2019. *Research Methods for Business Students*. Eight Edition. England: Pearson Education Ltd.



#### Recommended/Additional Reading

1. Field, Andy. 2018. *Discovering Statistics Using IBM SPSS Statistics. Fifth Revised Edition*. London: Sage Publications Ltd.
2. Alreck, Pamel L and Settle, Robert B. 2004. *The Survey Research Handbook. Third Edition*. New York: McGraw-Hill Irwin.
3. Cresswell, J.W and Clark, V.L.P. 2018. *Designing and Conducting Mixed Methods Research. Third Revised Edition*. Thousand Oaks: Sage Publications Inc.
4. Patton, M.Q. 2015. *Qualitative Research and Evaluation Methods. Fourth Revised Edition*. Thousand Oaks: Sage Publications Inc.
5. Rubin, H.J. and Rubin, I.S. 2011. *Qualitative Interviewing: The Art of Hearing Data. Third Revised Edition*. Thousand Oaks: Sage Publications Inc.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	The nature of business, management and accounting research
2	Formulating and clarifying the research topic
3	Critically reviewing the literature
4	Understanding research philosophies and approaches
5	Formulating the research design
6	Negotiating access and research ethics
7	Selecting samples
8	Mid-term Test
9	Using secondary data
10	Collecting primary data through observation
11	Collecting primary data using semi-structured, in-depth and group interviews
12	Collecting primary data using questionnaires
13	Analysing quantitative data
14	Analysing qualitative data
15	Writing and presenting your project report
16	Final-term Test



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## Syllabus

### **Name of Course: INTRODUCTION TO ACCOUNTING I**

Course code: **1812303**

Credit value: 5

Semester and Year offered:

Lecturer: **Komang Sri Widiantri, SE.,MSi**

#### **1. Description**

The course is designed to give students a thorough background in the basic accounting procedures used to operate a business. The accounting procedures presented will also serve as a sound background for employment in office jobs and preparation for studying business courses in college. Students will become acquainted with the principles of double entry bookkeeping including the preparation of financial statements for sole proprietorship, partnership and corporate businesses.

#### **2. Expected Learning Outcomes**

This course deals mainly with accounting cycle, recording process, accounting for merchandising, financial statement analysis, job order cost accounting, process cost accounting, cost-volume-profit relationship, budgetary planning, and performance evaluation. After completing this course, the students are expected to be able to understand how to use and interpret accounting information.

#### **3. References**

Weygandt, Jerry J.; D.E. Kieso and P.D. Kimmel. 2005. Accounting Principles, 7th Edition, John Wiley and Sons, Inc.

#### **4. Method of Assessment**

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Session	Topic	Chapter
1	Accounting: An Overview and Analysis	Chapter 1
2&3 &4	The Recording Process	Chapter 2
5&6	Adjusting the Accounts	Chapter 3
7	Completion of the Accounting Cycle	Chapter 4
8	<b>MID-TERM EXAM</b>	
9	Completion of the Accounting Cycle	Chapter 4
10&11	Accounting for Merchandising Operations	Chapter 5
12&13	Inventor	Chapter 6
14&15	Financial Statement Analysis	Chapter 7
16	<b>FINAL EXAM</b>	

# **2<sup>nd</sup> SEMESTER**



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## Syllabus

### Name of Course: Indonesian Language

Course code: 1812104

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Kd. Devi Kalfika Anggria Wardani, S.Pd., M.Pd.

### 1. Description

This course will teach students the advanced skills and knowledge of Bahasa. Students will achieve fluency to use Bahasa properly and correctly, especially in the academic term, and also have a positive attitude towards Bahasa.

### 2. Expected Learning Outcomes

On successful completion of this course, students should be able to: (1) explain the history, function of Indonesian language, and positive attitude towards Bahasa, (2) understand basic structure of academic text, (3) write macro genre of academic text (summary), (4) write macro genre of academic text (book review), (5) write activity proposal, (6) write quotation and bibliography, (7) write activity report, (8) formulate and design research proposal, (9) write research report, (10) understand the important of scientific papers, (11) analyse characteristics of scientific papers, (12) write scientific papers, (13) edit scientific papers, (14) write formal and private letter for various purposes.

### 3. References

*Compulsory:*

Nurwardani, Paristiyanti, dkk. 2016. *Bahasa Indonesia untuk Perguruan Tinggi*. Direktorat Jenderal Pembelajaran dan Kemahasiswaan



#### Recommended/Additional Reading

- 1) Thomas, Louise M. and Anne B. Reinertsen.2019. *Academic Writing and Identity Constructions*. Switzerland: palgrave Macmillan
- 2) Aliotta, Marialuisa.2018. *Mastering Academic Writing in Science*. Florida: CRC
- 3) Alley, Michael. 2018. *The Craft of Scientific Writing*. USA: Springer
- 4) Karim, Faisal dan Tirta N.Mursitama. 2015. *Mahir Menulis Akademik*. Depok: Linea Pustaka
- 5) Keraf, Gorys.2001. *Komposisi*. Jakarta:PT Gramedia
- 6) Tim Pengembang Bahasa Indonesia. 2016. *Pedoman Umum Ejaan Bahasa Indonesia*. Badan Pengembangan dan Pembinaan Bahasa Indonesia



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Final-term Test	25 %
3.	Individual assignment	10 %
4.	Group assignment	10 %
5.	Active participation in discussion	10 %
6.	Practice	10 %
7.	Presence	10 %
8.	Personality	10 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Position and function of Indonesian language
2	Exploring academic text



3	Construct summary text
4	Construct book review text
5	Design and write activity proposal
6	Write quotation and bibliography
7	Design and write activity report
8	Formulate and design research proposal
9	Write research report
10	The important role of scientific papers
11	Characteristics of scientific papers
12	Write scientific papers
13	Mastering editing scientific papers
14	Formal and private letter



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## Syllabus

### Name of Course: English For Accounting

Course code: 1812107

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: 1. Ida Nyoman Basmantra, S.Pd.,M.Pd.

#### 1. Description

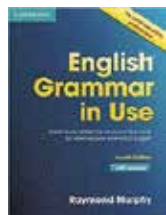
This course aims to improve English language skills that is emphasized on Accounting and Business in Economics field. To support the relevance of student competencies, these activities are emphasized in the economic and business domains. In this lecture, students are expected to have English language skills both active and passive.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: 1) Able to understand English for Accounting.2) Able to understand the activities carried out in the workplace; explain about the workplace; and introduce yourself and others.3) Able to understand the use of English for numbers.4) Able to understand and make a matter of accounting / accounting stories.5) Able to understand about Accounting Terms I.6) Able to understand about Accounting Terms II.7) Able to use English to mention telephone numbers and spell names; and pick up and receive phone calls.8) Able to make comparisons; respond to customer complaints; and ask and give opinions.9) Able to explain prices and develop a conversation.10) Able to understand text and find main ideas on text or news.11) Able to understand text and develop text or news content.12) Able to make or do letters in business.13) Able to convey his idea; innovating in work; and give an official presentation.14) Able to tell about his dreams in work; and make personal presentations.

#### Reference:

1. Lecturing Module
2. David Grant & Jane Hudson, 2019, Business Result: Pre-intermediate Student's Book, Oxford University Press.
3. Murphy, Raymond. 1987. English Grammar in Use. Cambridge University Press



### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	20 %
3.	Individual assignment	20 %
4.	Group assignment & presentation	15 %
5.	Active participation in discussion	35 %
	Total	100%

### 4. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction: Introduction to English For Accounting.
2	Socializing: Introducing yourself and others
3	Basic Counting: Basic counting using number and all number
4	Basic Counting: Simple Mathematical Equations
5	Basic Terms: Accounting Terms (A - I)
6	Basic Terms: Accounting Terms (J - Z)
7	Telephoning: Making and receiving telephone calls
8	Mid Test
9	Meetings: Asking for and giving opinions
10	Socializing: Making small talk and developing a conversation
11	Reading Comprehension: Reading and finding a main idea of news
12	Reading Comprehension: Reading and developing a text or news
13	Writing: Business Correspondence
14	
15	Presenting: Giving a formal presentation
16	Presenting: Giving a personal presentation



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## Syllabus

### Name of Course: Education Of Anti Corruption

Course code: 1812501

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Kadek Januarsa Adi Sudharma,S.H.,M.H.

#### 1. Description

The Anti-Corruption Education course provides a basic concept to students, so they can understand the importance of Anti-Corruption Education and can understand the eradication of corruption and corruption eradication institutions. On this basis, understanding the basic concepts of the theory will begin with an understanding of the definitions, forms, history of corruption, factors that cause corruption, the impact of corruption, anti-corruption principles and efforts to eradicate corruption. During the lecture, students are trained to analyze concrete phenomena that occur when a corruption occurs in a country and analyzes the system of combating corruption in Indonesia.

#### 2. Expected Learning Outcomes

After conducting the learning process in one semester, students Know and understand corruption, and the history of corruption, able to conduct a review of the impact of corruption and anti-corruption principles, and analyzing the Eradication of Corruption and the Corruption Eradication Institute.

#### 3. References

*Compulsory:*

Tim Penulis Buku Pendidikan Anti Korupsi, 2011, *Pendidikan Anti Korupsi untuk Perguruan Tinggi/Anti Korupsi*, Kemendikbud, Jakarta.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	Definition, Form And History Of Corruption In Indonesia
3	Causes Of Corruption
4	Causes Of Corruption
5	Massive Impact Of Corruption
6	Massive Impact Of Corruption
7	Anti-Corruption Values And Principles
8	Mid-Term Test
9	Corruption Eradication Efforts
10	Movements, Cooperation And Several International Instruments To Prevent Corruption
11	Movements, Cooperation And Several International Instruments To Prevent Corruption
12	Corruption Acts In Indonesian Laws And Regulations
13	Corruption Acts In Indonesian Laws And Regulations
14	Roles And Student Involvement In The Anti-Corruption Movement
15	Documentation On Education Anti Corruption And Analysis Of Corruption Cases In Indonesia
16	Final-Term Test



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## Syllabus

### Name of Course: French

Course code: 1812106

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Aditya Primayoga, S.S.,MMTHRL

#### 1. Description

This unit introduce students to speak French well, namely in speaking, listening, reading and writing skills.

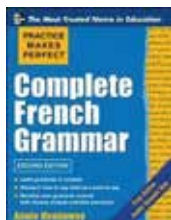
#### 2. Expected Learning Outcomes

This course aims to improve French language skills in general (General French), through emphasis on 4 skills, namely listening, speaking, reading and writing (listening, speaking, reading and writing). To support the relevance of student competencies, these activities are emphasized in the economic and business domains. In this lecture, students are expected to have French language skills both active and passive.

#### 3. References

*Compulsory:*

Heminway Annie. 2011. *Complete French Grammar*. USA: Mc Graw Hill.



*Recommended/Additional Reading*

1. Denyer Monique, Garmendia A, Royer C, Olivieri M-L-L. 2001. Version Originale 1. Methode de Francais. Livre de e'leve. France. France: Masion des languages.
2. Girardet, J. Gibbe C. 2008. *Echo Livre De l'eleve. Fifth Revised Edition*. London: Sage Publications Ltd.
3. Girardet, J. Gibbe C. 2008. *Echo Portfolio. Fifth Revised Edition*. London: Sage Publications Ltd.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	The Present tense of regular –er verb
3	The present tense of –ir and –re verbs
4	To be and to have
5	Devoir and its many facets
6	Pronominal verbs
7	The passé compose
8	Mid-term Test
9	The imparfait
10	The futur simple and the future anterieur
11	The plus-que-parfai
12	The present conditional and the past conditional
13	Could, should, would
14	Indirect speech
15	The imperative mood
16	Final-term Test



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## Syllabus

### **Name of Course: INTRODUCTION TO ACCOUNTING II**

Course code: 1812304

Credit value: 5

Semester and Year offered: Semester 2/Year 1

Lecturer: **Komang Sri Widianteri, SE.,MSi**

#### **1. Description**

The course is designed to give students a thorough background in the basic accounting procedures used to operate a business. The accounting procedures presented will also serve as a sound background for employment in office jobs and preparation for studying business courses in college. Students will become acquainted with the principles of double entry bookkeeping including the preparation of financial statements for sole proprietorship, partnership and corporate businesses.

#### **2. Expected Learning Outcomes**

This course deals mainly with Internal control & cash principles, account receivable & notes receivable, long term tangible & intangible assets, reporting current liabilities & payroll, reporting & accounting for partnership, reporting & accounting for corporation, reporting & accounting for long term liabilities, cash flows statement and financial statement analysis. After completing this course, the students are expected to be able to understand how to use and interpret accounting information.

#### **3. References**

Weygandt, Jerry J.; D.E. Kieso and P.D. Kimmel. 2005. Accounting Principles, 7th Edition, John Wiley and Sons, Inc.

#### **4. Method of Assessment**

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%



## 5. Unit Guide and Study Planner

Session	Topic	Chapter
1	Internal Control & Cash Principles	Chapter 8
2	Account Receivable & Notes Receivable	Chapter 9
3&4	Long Term Tangible & Intangible Assets	Chapter 10
5&6	Reporting Current Liabilities & Payroll	Chapter 11
7	Reporting & Accounting for Partnerships	Chapter 12
8	<b>MID-TERM EXAM</b>	
9	Reporting & Accounting for Corporation	Chapter 13
10&11	Reporting & Accounting for Long Term Liabilities	Chapter 15
12&13	Cash Flows Statement	Chapter 17
14&15	Financial Statement Analysis	Chapter 18
16	<b>FINAL EXAM</b>	



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## Syllabus

### Name of Course: Business Law

Course code: 1812305

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Kadek Januarsa Adi Sudharma,S.H.,M.H.

#### 1. Description

Business Law is very important to know, understand and able to implement all legal aspects in business field and work field. This subject design to widen students' perspectives about the benefit of Business Law for business

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain concepts of the law, (2) formulate and make a commercial contract, (3) understand business dispute settlement, (4) , regulation and forms of business entity both incorporated entity and unincorporated entity, (5) understand intellectual property rights, (6) understand how to negotiate access and research ethics, and (7) understand consumer protection.

#### 3. References

*Compulsory:*

Abdul R. Saliman, 2014, *Hukum Bisnis Untuk Perusahaan Teori dan Contoh Kasus*, Kencana Prenadamedia Group, Jakarta.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	Commercial Contract Law
3	Performance And Tort

4	Business Dispute Settlement (Litigation)
5	Business Dispute Settlement (Non Litigation)
6	Merger Of Business Entity (Merger, Consolidation)
7	Merger Of Business Entity (Acquisition, Separation)
8	Mid-term Test
9	Regulation & Forms Of Business Entity (Unincorporated Entity)
10	Regulation & Forms Of Business Entity (Incorporated Entity)
11	Copyright
12	Patent
13	Trademark
14	Consumer Protection
15	Group Discussion
16	Final-term Test



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## Syllabus

### Name of Course: Citizenship

Course code: 1812103

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Nuning Indah Pratiwi, S.Sos., M.I.Kom

### 1. Description

This unit introduce students to theory, concepts and philosophy related to citizenship

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain according to citizenship such as the philosophy, Ideology, right and obligation for citizenship , (2) implementation to the value of Indonesia's constitution, (3) critically reviewing the literature, (4) understand the value of human rights and approaches, (5) understand of State of Law and the aspects, (6) understand how to solve the problem according to case study.

### 3. References

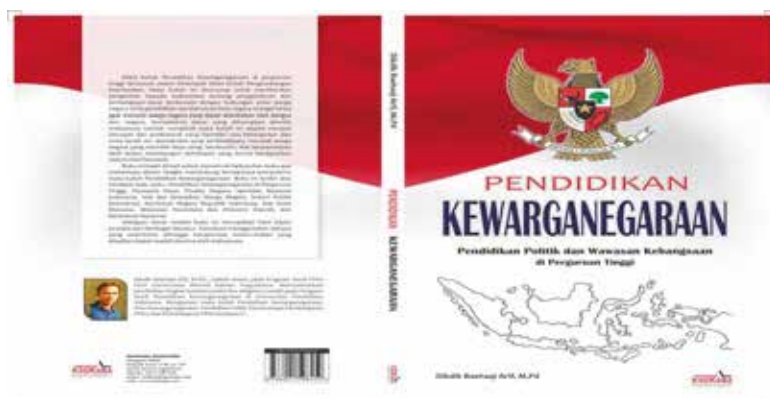
*Compulsory:*

Kaelan, M.S. 2016. Pendidikan Kewarganegaraan untuk Perguruan Tinggi. Penerbit: Paradigma, Yogyakarta.



#### *Recommended/Additional Reading*

1. Sudirwo, Daeng. 2012. Pendidikan Kewarganegaraan Pada Perguruan Tinggi. Penerbit: Dwitama Asrimedia Bandung.
2. Arif, Dikdik Baehaqi, 2015. Pendidikan Kewarganegaraan Pendidikan Politik dan Wawasan Kebangsaan di Perguruan Tinggi. Penerbit: Kaukaba Bentang Aksara Galang Wacana Yogyakarta.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction of citizenship
2	Pancasila as a state philosophy
3	Pancasila as a National Ideology
4	Nasional Identity
5	Right for citizenship
6	Obligation for citizenship
7	State and constitution
8	Mid-term Test
9	Democraton and Democracy Education
10	State of law and Human Rights
11	Quiz
12	Achipelago concept (Wasantara) as an Indonesia Geopolitics
13	Local Autonomy/Otonomi Daerah (OTDA)
14	National Resilance/Tanas as an Indonesia Geostrategy
15	History of struggle for Independence
16	Final-term Test



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## Syllabus

### Name of Course: Marketing Management

Course code: 1812416

Credit value: 5

Semester and Year offered: semester 2/ year 1

Lecturer: Ni Made Dhian Rani Yulianti, S.E., M.M.

#### 1. Description

This unit introduce students to theory, concepts and practices related to marketing management for management and accounting students.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) defining Marketing in 21 st Century, (2) developing Marketing Strategies and Plans, (3) gathering Informations and Scaning Environment, (4) Analyzing Consumers and Consumer Behavior, (5) Identifying Market segment, target and positioning, (6) defining marketing mix, and (7) write and present project report

#### 3. References

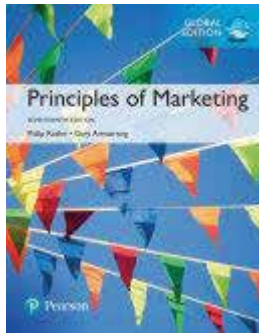
*Compulsory:*

Philip T. Kotler, Kevin Lane Keller. 2015. *Marketing Management*. Edition : 15. United Kingdom : Pearson Education Limited.



#### *Recommended/Additional Reading*

1. Philip Kotler and Kevin Lane Keller. 2013. *Framework for Marketing Management :Global Edition*. Fifth Edition. United Kingdom: Pearson Education Limited.
2. Philip T. Kotler and Gary Armstrong. 2017. *Principles of Marketing, Global Edition*. Edition 17. United Kingdom: Pearson Education Limited.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Defining Marketing in 21 st Century
2	Developing Marketing Strategies and Plans
3	Gathering Informations and Scanning Environment
4	Conducting Marketing research and Forecasting demand
5	Creating Costumer Value, Satisfaction and Loyalty
6	Analyzing Consumers and Consumer Behavior
7	Analyzing Business market and buying Behavior
8	Mid-term Test
9	Identifying Market segment, target and positioning
10	Dealing With Competition
11	Setting Produk Strategy, Designing and Managing Services
12	Building Strong Brand
13	Delivering Pricing Strategis
14	Place Strategy
15	Integrated Marketing Communication
16	Final-term Test



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## Syllabus

### Name of Course: Business Environment

Course code: 1812306

Credit value: 5

Semester and Year offered: Semester 2/Year 1

Lecturer: I Gusti Ngurah Widya Hadi Saputra, S.M., M.SM

#### 1. Description

This unit introduce students to theory, concepts and practices related to business environment for management students

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain and understand about the nature of business environment, (2) understand about the influence of the demographic environment in a business organization, (3) understand the role of the marketing, production, HR and management environment in business organizations, (4) understand the role of financial, R & D, information systems and culture in business organizations, (5) understand and describe the character of a country's economic environment and its influence on business organizations, (6) understand and describe about the influence of the social environment in a business organization, (7) understand and describe the influence of the cultural environment in a business organization, (8) understand and describe the character of a country's political environment and its impact on business organizations, (9) understand and describe about the influence of the technological environment in a business organization, (10) understand about the context of resources in business organizations, (11) understand and describe the environmental characteristics of a state government and its effect on business organizations, (12) understand and explain about business ethics and responsibilities, (13) explain and understand about the global exchange environment, (14) explain and understand the global financial environment.

#### 3. References

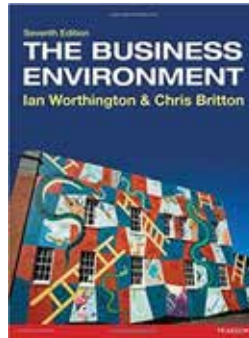
##### *Compulsory:*

Jones, Elizabeth and Sloman, John. 2017. *Essential Economics for Business. Fifth Edition*. UK: Pearson.

##### *Recommended/Additional Reading*

1. Otter, Dorron and Wetherly, Paul. 2011. *The Business Environment : Themes and Issues. Second Edition*. New York: Oxford University Press Inc.
2. Britton, Chris and Worthington, Ian. 2015. *The Business Environment. Seventh Edition*. UK: Pearson Education Limited.





#### 4. Method of Assessment

No.	Assessment	Marks
1.	Attendance	10 %
2.	Quiz	10 %
3.	Mid test	20 %
4.	Final test	20 %
5.	Individual assignment	10 %
6.	Group assignment	10 %
7.	Active participation in discussion	10 %
8.	Personality	10 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	The nature of business environment
2	Demographic environment
3	Marketing, production, HR and management environment
4	Financial, R & D, information systems and culture
5	The character of a country's economic environment and its influence
6	The influence of the social environment in a business organization
7	The influence of the cultural environment in a business organization
8	Mid-term Test
9	The character of a country's political environment and its impact
10	The influence of the technological environment
11	Resources in business organizations
12	The environmental characteristics of a state government and its effect
13	Business ethics and responsibilities
14	The global exchange environment
15	Global financial environment
16	Final-term Test

# **3<sup>rd</sup> SEMESTER**



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## Syllabus

### Name of Course: Statistics for Business

Course code: 1812203

Credit value: 5

Semester and Year offered: semester 3/ year 2

Lecturer: Ir. Agus Putu Abiyasa Ph.D., IPM

#### 1. Description

Statistics is a subject, which used to analysis data that helps describe, show or summarize data in a meaningful way such that, for example, patterns might emerge from the data.

#### 2. Expected Learning Outcomes

At the end of the course, students will be able to present the data in a more meaningful way, which allows simpler interpretation of the data

#### 3. References

*Compulsory:*

1. Zealure C Holcomb. 2017. Fundamentals of descriptive statistics. Routledge: London
2. Mercedes Orus Lacort. 2014. Descriptive and Inferential Statistics - Summaries of theory and Exercises solved. lulu.com

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction to Descriptive Statistics
2	Frequency Distribution
3	Relative and Cumulative Frequency Distribution
4	Central Tendency
5	Measures of Central Tendency
6	Quartile, Decil, and Percentile
7	Exercises and Quiz
8	Mid-term Test

9	Statistical Dispersion
10	Time Series Analysis
11	Time Series Analysis: Trend
12	Introduction to Index Number
13	Index Number: Measurement
14	Index Number: Moving The Base Year
15	Quiz
16	Final-term Test



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## Syllabus

### Name of Course: Cost Accounting

Course coden : 1812401

Credit value : 5

Semester and Year offered: semester 3/ year 2

Lecturer: Putu Purnama Dewi, S.E., M.Si., CSRA.

### 1. Description

This unit introduce students to theory, concepts and practices related to cost accounting for manufacturing companies.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) understand the concepts of cost accounting, production, production costs, and accounting for production costs, and the specialization of production costs, (2) calculation and recording of basic prices with the job order costing method, calculation and recording of the basic price using the costing process method, (3) understand the basis of cost accounting as a medium of communication with stakeholders.

### 3. References

1. Carter, 2006. *Cost Accounting*, 14th edition
2. Harnanto, 2017. *Akuntansi Biaya*, Penerbit Andi
3. Mulyadi, 2015. *Akuntansi Biaya*, Edisi 5, UPP STIM YKPN Universitas Gajah Mada
4. Supriyono, *Akuntansi Biaya*, Edisi 2, BPFE



### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Final-term Test	25 %

3.	Individual assignment	10 %
4.	Group assignment	10 %
5.	Active participation in discussion	10 %
6.	Personality	10 %
7.	Quiz	10 %
8.	Attendance	10 %
	Total	100%

## 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Explanation about syllabus and lecturing contract
2	Introduction to cost concepts, cost behavior and classification
3	Cost system and cost collection method
4	Job Order Costing Method
5	Job Order Costing Method
6	Process Costing Method
7	Process Costing Method
8	Mid-term Test
9	Accounting for production losses (at beginning of the process)
10	Accounting for production losses (at the end of process)
11	Accounting for damaged product
12	Accounting for defective product
13	Accounting for joint product
14	Determining basic prices and controlling the remaining of raw materials
15	Quiz
16	Final-term Test



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## Syllabus

### **Name of Course: Intermediate Accounting I**

Course code: **1812410**

Credit value: 5

Semester and Year offered: Semester 3/Year 2

Lecturer: Putu Putri Prawitasari, SE., M.Si., Ak

### **1. Description**

This course is designed to provide discussion, knowledge, understanding, and skills, about the application of financial accounting concepts. This course explains (i) the concepts and principles of financial accounting such as the definition, recognition, measurement and assessment, as well as the presentation and disclosure of financial accounting information, and (ii) the application of these concepts especially to items classified as current assets and current liabilities, and (iii) revenue recognition. Because of the extraordinary progress of and recognition of the business world towards IFRS (International Financial Reporting Standards), this course also provides an understanding of the concepts underlying IFRS and their application.

### **2. Expected Learning Outcomes**

This course is to gain a sound understanding of 1) importance of accounting standards and international accounting standards, 2) conceptual framework of financial presentation and reporting, 3) Understand how to recognize, measure and report assets to be applied in accordance with generally accepted accounting principles, 4) Compare existing alternative methods for accounting for assets and current liabilities and are able to choose methods that can be applied in accordance with generally accepted Accounting Principles, 5) Implement the method of preparing financial statements in accordance with generally accepted Accounting Principles, 6) Interpret information presented on the balance sheet, especially for current assets and liabilities, 7) Understand various ethical issues related to financial reporting.

### **3. References**

- 1 Kieso, Donald E., dan Jerry Weygandt. 2011. Intermediate Accounting, 14th edition (update), John Wiley and Sons,
- 2 Ikatan Akuntan Indonesia. 2009 Standar Akuntansi Keuangan per 1 Juli 2009, Salemba Empat.
- 3 Lau, Peter dan Nelson Lam. 2008. Intermediate Financial Accounting: An IFRS Perspective, McGraw Hill.

### **4. Method of Assessment**

No.	Assessment	Marks
1.	Mid-term Test	10 %

2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Session	Topic
1	Accounting accounting and reporting standards.
2	Concepts that underlie financial accounting.
3	Comprehensive Profit Report.
4	<b>Financial Position Report</b>
5	Cash flow statement
6	Statement of Changes in Equity
7	Accounts receivable
8	<b>Mid-test</b>
9	Scholarship Assessment: Cost Base
10	Inventory: Assessment other than Cost
11	Revaluation Model
12	Investment Property
13	Intangible Assets
14	Special Assets Issues
15	Impairment
16	<b>Final Test</b>





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## Syllabus

### Name of Course: FINANCIAL MANAGEMENT

Course code: **1812417**

Credit value: 5

Semester and Year offered: Semester 3/Year 2

Lecturer: **Komang Sri Widiyanti, SE.,MSi**

#### 1. Description

This course aims to provide students with the basic understanding of important aspects of financial management and critically evaluate financial information. Students are introduced to concepts and tools that enable them to think critically about the financial opportunities and challenges faced by an organization. The course thus lays the foundation in students for further study in finance and equip them adequately to undertake financial decisions

#### 2. Expected Learning Outcomes

This course will deal with the basics of financial management, especially, introduction to financial management, financial statement analysis, ratio analysis, working capital management, cash management & marketable securities management, account receivable, inventory management, statement of sources and uses funds, break even point analysis, cost of capital. Through lectures, readings and case studies students learn fundamentals of financial management and the skills and their application in financial decision making.

#### 3. References

1. Home. James C. Van dan John M. Machowicz. 2009. Fundamental of Financial Management. 13th Edition. United Kingdom: Pearson Education.
2. Brigham, Eugene Foster dan Joel F. Houston. 2009. Fundamentals of Financial Management. 12th Ed. Stamford: Cengage Learning.
3. Paramasivan, C. dan T. Subramanian. 2008. Financial Management. New Delhi: New Age International Publishers.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Session	Topic	Chapter
1	Fundamentals of Financial Management	Modul 1 (Paramasivan)
2	Forms Of Business Organization	Modul 2
3	The Time Value of Money	Chapter 3 (Van Horne)
4	The Valuation of Long-Term Securities	Chapter 4 (Van Horne)
5	Risk & Return	Chapter 5 (Van Horne)
6	Financial Statement Analysis	Chapter 6 (Van Horne)
7	Funds Analysis, Cash Flow Analysis, & Financial Planning	Chapter 7 (Van Horne)
8	<b>MID TERM EXAM</b>	
9	Overview of Working Capital Management	Chapter 8 (Van Horne)
10	Cash & Marketable Securities Management	Chapter 9 (Van Horne)
11	Account Receivable & Inventory Management	Chapter 10 (Van Horne)
12	Short Term Financing	Chapter 11 (Van Horne)
13	Capital Budgeting & Estimates Cash Flow	Chapter 12 (Van Horne)
14	Capital Budgeting Techniques	Chapter 13 (Van Horne)
15	Required Returns & The Cost of Capital	Chapter 15 (Van Horne)
16	<b>FINAL EXAM</b>	



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## Syllabus

### Name of Course: Taxation

Course code: 1812419

Credit value: 5

Semester and Year offered: semester 3/ year 2

Lecturer: Agus Fredy Maradona, Ph.D

#### 1. Description

This course discusses the concepts and definitions of taxation, and provides a framework for understanding the impact of implementing tax laws and regulations, on commercial financial statements, so that a comparison between commercial financial statements and fiscal financial statements is obtained. Besides that understanding of measurement, treatment and recording of assets, liabilities, income and costs based on fiscal accounting.

#### 2. Expected Learning Outcomes

After completion of this unit, students should be able to 1) Having knowledge and understanding of basic accounting and taxation concepts, 2) Having the ability to perform calculations, recording, reporting and tax planning for corporate and personal taxpayers 3) Having knowledge of recognition and measurement in tax accounting, 4) Having the ability to carry out fiscal reconciliation

#### References

*Compulsory:*

- a. *Mardiasmo, Perpajakan, Penerbit Andi, 2016.*
- b. *Waluyo, Akuntansi Perpajakan, Edisi 4, Penerbit Salemba Empat, 2012.*
- c. *Revisi Penerbit Salemba 4, 2009.*
- d. *Peraturan Perpajakan lainnya (KMK, PMK, SE, Surat Dirjen Pajak, dll)*
- e. *Bacaan lainnya (Indonesia Tax Review, Jurnal Perpajakan Indonesia, dll)*
- f. *[www.pajak.go.id](http://www.pajak.go.id), [www.kanwilpajakwpbesar.go.id](http://www.kanwilpajakwpbesar.go.id), [www.ortax.org](http://www.ortax.org)*

#### 1. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

### 3. Unit Guide and Study Planner

Meeting	Module Topic
1	Basic concept of taxation (basic law) Law No. 28/2008 concerning KUP
2	Theory of Tax Collection / Tax Types
3	Taxation Obligations
4	Law No. 36/2008 concerning Income Tax, Subjects & Non-Subjects, Tax Objects, Tax Cutters
5	Depreciation
6	Article 6, Article 9 of Law No. 36/2008
7	Non-taxable income( PTKP) and Tax Rates
8	<b>Mid term Exam</b>
9	Practice / Law No. 32 / pj / 2015 Taxation Article 21/26 Income Tax
10	Income Tax (PPH) Article 22
11	Income Tax (PPH) Article 23/26
12	Article 24 Income Tax, Article 25 Income Tax and Final Income Tax
13	Value Mining Tax (VAT) and Luxury Goods Sales Tax (PPnBM)
14	Government Regulation 23 of 2018
15	Regional taxes (Law No. 28/2009, Law No. 34/2000), Stamp Duty
16	Final-term Test



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## Syllabus

### **Name of Course: Accounting Information System And Internal Control**

Course code: 1812420

Credit value: 5

Semester and Year offered: semester 3/ year 2

Lecturer: Gusi Putu Lestara Permana,S.E.,M.Acc.,Ak.

#### **1. Description**

This unit introduce students to theory, concepts and practices related to built a proper accounting information system and understanding how to implement internal control.

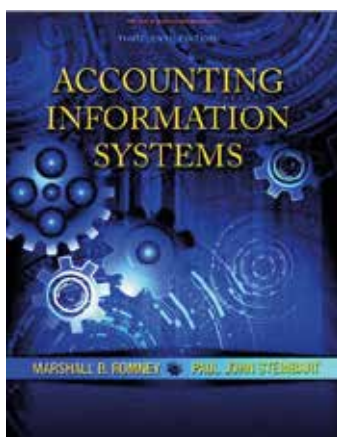
#### **2. Expected Learning Outcomes**

On successful completion of this unit, students should be able to: (1) develop a accounting information system manually or computerize, (2) formulate flowchart and data flow diagram, (3) understanding internal control process in organization, (4) Understanding about cycle that is in the company.

#### **3. References**

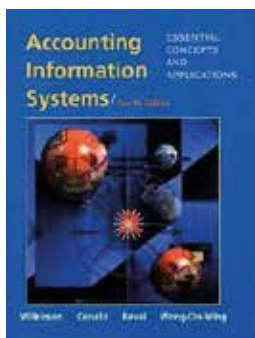
*Compulsory:*

Romney ,Marshall B., Paul John Steinbart. 2015.Accounting Information System. Thirteen Edition. United States of America: Pearson Education Ltd



#### *Recommended/Additional Reading*

Joseph W. Wilkinson, Michael J. Cerullo, Accounting Information System, Essential Concepts and Applications, Fourth Edition, John Wiley & Sons Inc. U S A.



#### **4. Method of Assessment**

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### **5. Unit Guide and Study Planner**

Meeting	Module Topic
1	Accounting Information Systems: An Overview
2	Systems Documentation Techniques
3	Computer Fraud And Abuse Techniques
4	Control And Accounting Information Systems
5	Controls For Information Security
6	Confidentiality And Privacy Controls
7	Processing Integrity And Availability Controls
8	Mid-term Test
9	Auditing Computer-Based Information Systems
10	The Revenue Cycle: Sales To Cash Collections
11	The Expenditure Cycle: Purchasing To Cash
12	The Production Cycle
13	The Human Resources Management
14	General Ledger And Reporting System
15	Ntroduction To Systems Development And Systems Analysis
16	Final-term Test



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## Syllabus

### **Name of Course: Digital Business and Entrepreneurship**

Course code: 1812502

Credit value: 5

Semester and Year offered: semester 3/ year 2

Lecturer: Ni Made Dhian Rani Yulianti, S.E., M.M.

#### **1. Description**

This unit introduce students to theory, concepts and practices related to digital business and entrepreneurship for management and accounting students

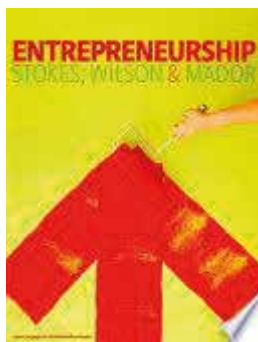
#### **2. Expected Learning Outcomes**

On successful completion of this unit, students should be able to : (1) define the search of entrepreneurship, (2) define the properties of entrepreneurship, (3) define the link between entrepreneurship and innovation, (4) define the link between entrepreneurship and economy , (5) figure out TLC of entrepreneurship, (6) comprehend Entrepreneurs and Managing Creativity, (7) develop Entrepreneurial Networking, (8) practice Entrepreneurial Decision-Making and Planning, (9) develop Entrepreneurial Marketing, (10) define Entrepreneurial Business Models and Processes, and (11) write and present project report

#### **3. References**

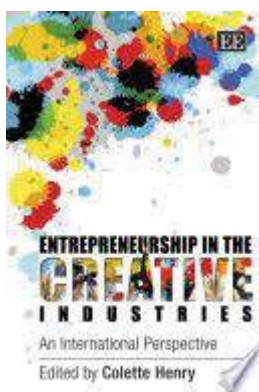
*Compulsory:*

David Stokes, Nick Wilson and Martha Mador. 2010. *Entrepreneurship*. United State : South-Western Cengage Learning.



*Recommended/Additional Reading*

1. Colette Henry. 2007. *Entrepreneurship in The Creative Industries*. An International Perspective. United Kingdom : Edward Elgar Publishing Ltd.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	The search for entrepreneurship
2	The properties of entrepreneurship
3	Entrepreneurship and Innovation
4	Entrepreneurship and the economy
5	Entrepreneurship in context
6	The Life Cycle of Entrepreneurship
7	Entrepreneurs and Managing Creativity
8	Mid-term Test
9	Entrepreneurial Networking
10	Entrepreneurial Decision-Making and Planning
11	Entrepreneurial Marketing
12	The Creation and Protection of Knowledge
13	The entrepreneurial Team
14	Entrepreneurial Business Models and Processes
15	Entrepreneurial Finance
16	Final-term Test





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# Syllabus

## **Name of Course: Business Communication**

Course code: 1812503

Credit value: 5

Semester and Year offered: semester 3/ year 2

Lecturer: 1. Ida Nyoman Basmantra, S.Pd.,M.Pd.

### **1. Description**

This unit introduce students to theory, concepts and best practices related to understanding business communication. Business communication is a course that studies how the process of exchanging messages is carried out effectively and efficiently to achieve business goals. On successful completion of this unit, it will provide a theoretical basis for business communication with various best-practice applications for companies both at home and abroad so that students get an in-depth understanding of the concepts and applications of business communication. The ultimate goal of this course is that students are expected to not only understand the concepts of business communication but also be able to apply it to daily practices.

### **2. Expected Learning Outcomes**

a. The objectives related to improving cognitive abilities are so that students:

1. Students understand and can apply the theories and basic principles of business communication.
2. Students understand and apply the understanding, characteristics, functions and channels, and communication ethics in business.
3. Students understand and can apply the importance of cross-cultural communication and cultural differences and face language barriers as well as facing ethnocentric risks.
4. Students understand and can apply technology in business communication, written communication, oral communication and the influence of technology.
5. Students understand and apply the process of composing business messages, determining the purpose of business messages, analyzing audience determination, determining the main idea, and selecting channels and communication media.
6. Students understand and can apply organizing business messages, formulating business messages, controlling style and tone and developing logical paragraphs.
7. Students can understand and apply to edit messages, rewrite messages, and produce messages and print messages.
8. Students can understand and apply meaning, the role of correspondence in business, and the parties involved, the functions of letters, classification, letter sections and forms of letters.
9. Students can understand and apply the writing of business correspondence.
10. Students can understand and apply resume writing, job application writing and tips for applicants.
11. Students understand and can apply the importance of interviews, interview preparation,

how to identify jobs and companies and follow up on interviews. 12. Students understand and can apply the meaning, usability, types of business reports and proposals, organizing brief reports. 13. Students understand and apply the making of news releases 14. Students understand and can apply how to talk and listen. 15. Students understand and can apply communication in small groups and meetings. 16. Students understand and can apply planning, formatting presentations and using Visual Aid.

b. Objectives related to personality development (soft skills) such as:

1) Development of time management skills 2) Development of writing skills 3) Development of public speaking skills 4) Development of group collaboration skills 5) Development of self-confidence 6) Development of problem solving skills.

**3. Reference:** Djoko Purwanto, Dan B. Curtis, James J. Floyd, Sutrisna Dewi, Courtland L Bovee dan John V Thill, Sri Astuti Pratminingsih.

#### 4. Method of Assessment

a. Learning Methods

The learning process will use student-centered learning where students must actively participate in the acquisition of knowledge. The first session will be filled with active lecturing which will discuss concepts according to the topics in the syllabus. At the seventh and tenth meetings, teaching methods Collaborative Learning (CL) will be used, and supporters will use Google classroom.

b. Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	20 %
3.	Individual assignment	20 %
4.	Group assignment & presentation	15 %
5.	Active participation in discussion	35 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Fundamentals of Communication
2	Communication in Business
3	Cross Cultural Communication
4	Communication Technology
5	Organizing Business Messages
6	Revised Business Message
7	Business correspondence
8	Business correspondence
9	Writing Resumes and Job Applications

10	Job interview “how to sell yourself”
11	Making Reports and Proposals in Business
12	Making News Release
13	Communication in Business Negotiation
14	Speaking and listening in Business Meeting
15	Small Group Communication and Discussion
16	Project Presentation

# **4<sup>th</sup> SEMESTER**



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## Syllabus

### **Name of Course: Investment Management and Capital Market**

Course code: 1812418

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: I.G.A.A Apsari Anandari, M.S,E

#### **1. Description**

This unit provides about Financial markets and instruments, investment strategies applying standard models of financial economics to problems of portfolio optimization diversification, immunization, and risk management

#### **2. Expected Learning Outcomes**

On successful completion of this unit, students should be able to: provide an overview of institutional details linked to financial markets and the trading process, provide an overview of historical trends and innovations in financial instruments and trading processes, provide an overview of various financial instruments, provide insight into the use of finance theory in investment management, provide a guide to the measurement and analysis of risk of financial investments, provide a guide to the measurement of performance of fund management, address key issues in risk management.

#### **3. References**

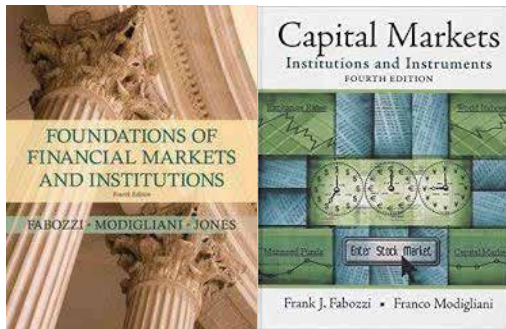
*Compulsory:*

Fabozzi, F.J., H.M. Markowitz. (2007). The Theory and Practice of investment Management. Hoboken, New Jersey: John Wiley & Sons, Inc.



*Recommended/Additional Reading*

1. Fabozzi, F.J, F. Modigliani, F.J. Jones. (2009). Foundations of financial markets and institutions 4<sup>th</sup> Edition. Upper Saddle River, N.J. :Prentice Hall.
2. Fabozzi, F.J., (2015). Capital Markets: Institutions, Instruments, and Risk Management, Fifth Edition, MIT Press Books



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Investment management
2	Portfolio selection
3	Applying mean-variance analysis
4	Asset pricing models
5	Calculating investment returns
6	Common stock markets, trading arrangements, trading costs
7	Tracking error and common stock portfolio management, and its strategies
8	Mid-term test
9	Traditional fundamental analysis I: source of information
10	Traditional fundamental analysis II: financial ratio analysis
11	Traditional fundamental analysis III: earnings analysis, cash analysis, dividends, and dividend discount models
12	Security analysis using value-based metrics
13	Multi-factor equity risk models
14	Equity derivatives I: Features and Valuation
15	Equity derivatives II: Portfolio management applications
16	Final exam



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## Syllabus

### Name of Course: Auditing 1

Course code: 1812403

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: Komang Sri Widiyanti, M.Sc.

#### 1. Description

After attending the auditing 1 course students are expected to understand and analyze the theory and technical examination of accountants and audit planning.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to understand : (1) Basic Understanding of Auditing, (2) Professional Public Accountants, (3) Rules of Conduct & Standard Auditing in accordance with ISA, (4) Stage of Financial Report Audit, (5) Proof of Audit & Working Paper, (6) Acceptance of Assignment, (7) Risk Materiality and Audit Strategy and (8) Understanding of Internal Control Structure

#### 3. References

*Compulsory:*

Boynton Johnson, Kell. Modern Accounting. Jilid 2, Edisi 7. Jakarta: Erlangga

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Basic Understanding of Auditing
2,3	Professional Public Accountants
4,5	Rules of Conduct & Standard Auditing in accordance with ISA
6	Stage of Financial Report Audit
7	Review
8	Mid-term Test

9	Proof of Audit & Working Paper
10	Acceptance of Assignment
11,12	<i>Risk Materiality and Audit Strategy</i>
13,14	<i>Understanding of Internal Control Structure</i>
15	Review
16	Final-term Test





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## Syllabus

### Name of Course: Financial Technology

Course code: 1812405

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: Agus Fredy Maradona, Ph.D

#### 1. Description

This unit introduce students to theory, concepts and practices related to financial technology

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: 1) understanding of financial technology, 2) understanding of the essence of financial technology, 3) Obtain an understanding of fintech in Indonesia, 4) Obtain an understanding of the fintech category in Indonesia according to Bank Indonesia, 5) Obtain an understanding of fintech development, 6) an understanding of fintech solutions. 7) understanding of money, 8) Obtaining Understanding on payments (payments), 9) an understanding of the payment system, 10) Understanding on loans and crowdfunding, 11) Understanding of new markets and social impacts, 12) Understanding of the Fintech's Future

#### 3. References

*Compulsory:*

Chishti Susanne, Barberis Janos. 2016 The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	Financial Technology
3	Essence of financial technology
4	Fintech in Indonesia
5	Fintech category in Indonesia according to Bank Indonesia
6	Fintech development
7	Fintech solutions
8	Mid-term Test
9	Money understanding
10	Payments
11	Payment system
12	Loans and crowdfunding
13	New markets and social impacts
14	Fintech's Future
15	Review
16	Final-term Test



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## Syllabus

### Name of Course: INTERMEDIATE ACCOUNTING II

Course code: **1812411**

Credit value: 5

Semester and Year offered: Semester 4/Year 2

Lecturer: **Komang Sri Widiyanti, SE.,MSi**

#### 1. Description

Intermediate accounting II is designed to provide the student with a comprehensive understanding of accounting topics, both their application and rationale and builds on the basic understanding of financial accounting acquired in the previous financial accounting courses. The course topics focus on the preparation of financial statements and include: long-term liabilities, shareholders' equity, retained earnings, statement of cash flows as well as more specialized topics such as earnings per share calculations, accounting for corporate income tax, pensions, leases, accounting changes and error analysis, and the principles of full disclosure in financial reporting. Partnership equity accounting is discussed. Instructional strategies include lectures, discussion, exercises and problems.

#### 2. Expected Learning Outcomes

This course is to gain a sound understanding of generally accepted accounting principles governing recognition and measurement of equity, cash flows and certain special items including income taxes, leases and pensions in financial statements used by parties external to the business enterprise.

#### 3. References

Weygandt, Jerry J.; D.E. Kieso and T.D. Warfield. 2013. Intermediate Accounting, 15<sup>th</sup> Edition, John Wiley and Sons, Inc.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

## 5. Unit Guide and Study Planner

Session	Topic	Chapter
1	Introduction	
2	Long – Term Liabilities	Chapter 14
3	Stockholder's Equity	Chapter 15
4	Dilutive Securities & Earning Per Share	Chapter 16
5	Investment	Chapter 17
6	Revenue Recognition	Chapter 18
7	Quiz & Review	
8	<b>MID-TERM EXAM</b>	
9	Accounting for Income Taxes	Chapter 19
10	Accounting for Pensions & Postretirement Benefits	Chapter 20
11	Accounting for Leases	Chapter 21
12	Accounting Changes & Error Analysis	Chapter 22
13	Statement of Cash Flow	Chapter 23
14	Full Disclosure in Financial Reporting	Chapter 24
15	Quiz & Review	
16	<b>FINAL EXAM</b>	



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## Syllabus

### Name of Course: Management Accounting

Course code : 1812409

Credit value : 5

Semester and Year offered: semester 4/ year 2

Lecturer: Putu Purnama Dewi, S.E., M.Si., CSRA.

#### 1. Description

This unit introduce students to theory, concepts and practices related to managerial accounting in a company.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) understand the concepts of cost, classification and behavior of cost, (2) understand product costing system, (3) understand to analyse cost profit volume, (4) making a decision for cost analysis, (5) calculating financial budgeting, (6) measurement performance of management .

#### 3. References

1. Hansen/ Mowen, *Managerial Accounting*, Edisi 8, Salemba Empat
2. Hansen/ Mowen, *Management Accounting*, 2006, Salemba Empat
3. Garison, Noreen, Brewer, *Akuntansi Manajerial*, Buku 1 & 2, Salemba Empat
4. Slamet Sugiri, 2015. *Akuntansi Manajemen Sebuah Pengantar*, UPP STIM YKPN



#### 5. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Final-term Test	25 %
3.	Individual assignment	10 %
4.	Group assignment	10 %
5.	Active participation in discussion	10 %

6.	Personality	10 %
7.	Quiz	10 %
8.	Attendance	10 %
	Total	100%

## 6. Unit Guide and Study Planner

Meeting	Module Topic
1	Explanation about syllabus and lecturing contract
2	Concepts and Classification of Costs
3	Cost Behavior
4	Product Costing System (Orders & Process)
5	Variable Cost Analysis
6	Cost Profit Volume Analysis
7	Cost Profit Volume Analysis
8	Mid-term Test
9	Relevant Cost Analysis in Decision Making
10	Determination of Selling Price
11	Operational and Financial Budgeting
12	Transfer Pricing
13	Accounting Accountability
14	Performance Measurement Management
15	Quiz
16	Final-term Test



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## Syllabus

### **Name of Course: Management Information System**

Course code: 1812421

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: Gusi Putu Lestara Permana,S.E.,M.Acc.,Ak.

#### **1. Description**

This unit introduce students to theory, concepts and practices related to management information system.

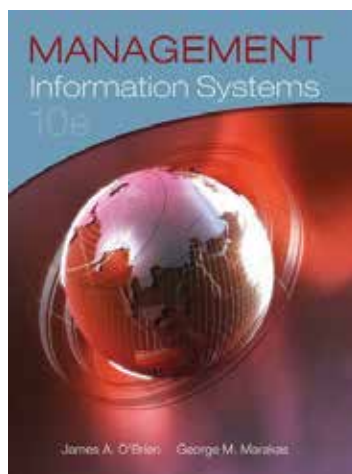
#### **2. Expected Learning Outcomes**

On successful completion of this unit, students should be able to: (1) explain information system in each part of organization, (2) understand how to improve firm value toward to information system, (3) crafting a good strategies for company, (4) understand technology implement in company, (5) understand about ebusiness and ecommerce.

#### **3. References**

*Compulsory:*

O'Brien, James. George M Marakas. 2011. Management Informatin System.Tenth Edition. United States of America : McGraw-Hill



### Recommended/Additional Reading

1. Laudon, Kenneth C. and Laudon, Jane P. 2014. Management Information Systems: Organization and Technology in the Networked Enterprise Thirteenth Edition., Pearson



### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Management Information System : An Overview
2	Foundations of Information Systems in Business
3	Competing with Information Technology
4	Computer Hardware
5	Computer Software
6	Data Resource Management
7	Telecommunications and Network
8	Mid-term Test
9	e-Business Systems
10	Enterprise Business Systems
11	e-Commerce Systems
12	Developing Business/IT Strategies
13	Developing Business/IT Solutions
14	Security and Ethical Challenges
15	Enterprise and Global Management of Information Technology
16	Final-term Test





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## Syllabus

### **Name of Course: Corporate Reporting**

Course code: 1812424

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: Gine Das Prena,SE,M.Si,AK,CA,CSRS,CSRA

### **1. Description**

This unit introduce students to theory, concepts and practices related to present the financial statement that contains reliable and relevance information for stakeholders .

### **2. Expected Learning Outcomes**

On successful completion of this unit, students should be able to:(1) Obtain an understanding about Introduction to Entity Framework, (2) Obtain an understanding about Introduction to Entity Framework , (3) Obtain an understanding about Conceptual Entity Framework include the use of IFRS, SAK,SAKS and SAK ETAP, (4) Obtain an understanding about Accounting Syariah, (5) Obtain an understanding Business Combination, (6) Obtain an understanding about Invstment and acquisition, (7) Obtain an understanding about the effect of foreign exchange rate, (8) Obtain an understanding about reward and employees benefit, (9) Obtain an understanding about Tax and Digital Taxation estimation, (10) Obtain an understanding about investment, depretiation and amortitation, (11) Obtain an understanding about financial statement, (12) Obtain an understanding about financial report analysis for ETAP, Non profit Orgatition, (13) Obtain an understanding about Review of govermant financial statement, and (14) Obtain an understanding about Review of sustainable report

### **References**

- 1.Ikatan Akuntan Indonesia (2012). Standar Akuntansi Keuangan per 1 Juni 2012. (SAK)
- 2.Ikatan Akuntan Indonesia (2014). Standar Akuntansi Keuangan Syariah per 1 Januari 2014. (SAKS)
3. Ikatan Akuntan Indonesia (2009). Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik. (SAK ETAP)
4. International Accounting Standards Board (2009). International Financial Reporting Standards. (IFRS)
- 5.Komite Standar Akuntansi Pemerintahan. Standar Akuntansi Pemerintahan. (SAP)
- 6.Global Reporting Initiative (2017).

7. Epstein, Barry J. and Eva K. Jermkowicz. IFRS 2008 - Interpretation and Application of IFRS, John Wiley & Sons, Inc. (Epstein)
8. Mirsa, Abbas Ali and Graham J. Holt. Practical Implementation, Guide and Workbook for IFRS, 3rd edition, John Wiley & Sons, Inc. (Abbas)
9. Picker, Ruth., Ken Leo, Janice Loftus, Victoria Wise, Kerry Clark, and Keith Alfredson (2012). Applying International Financial Reporting Standards 3rd edition, John Wiley and Sons. (PL)

### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Individual assignment	15 %
3.	Group assignment	20 %
4.	Group works presentation	25 %
5.	Active participation in discussion	25 %
	Total	100%

### 4. Unit Guide and Study Planner

Meeting	Topic
1	Introduction to Entity Framework
2	Review of Conceptual Entity Framework include the use of IFRS, SAK, SAKS and SAK ETAP
3	Review of SAK ETAP and IFRS
4	Review of Accounting Syariah
5	Review Business Combination
6.	Review Investment and acquisition
7.	Review of the effect of foreign exchange rate
8.	<b>MID TERM EXAM</b>
9.	Review reward and employees benefit
10.	Review Tax and Digital Taxation Estimation
11.	Review investment, depreciation and amortization
12.	Review financial statement
13.	Review of financial report analysis for ETAP, Non profit Organization
14.	Review of government financial statement
15.	Sustainable Report
<b>16.</b>	<b>FINAL EXAM</b>



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## Syllabus

### Name of Course: Public Sector Accounting

Course coden : 1812402

Credit value : 5

Semester and Year offered: semester 4/ year 2

Lecturer: Putu Purnama Dewi, S.E., M.Si., CSRA.

#### 1. Description

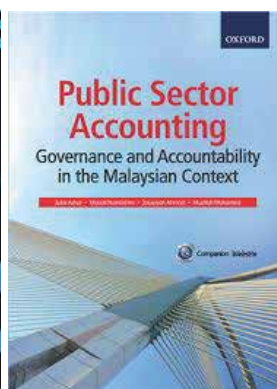
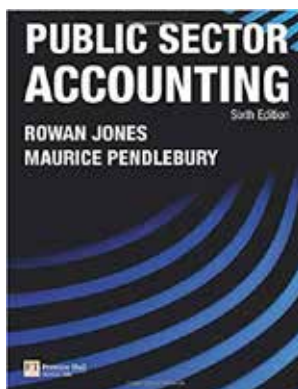
This unit introduce students to theory, concepts and practices related to accounting for public sector in Indonesia.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) understand the characteristic and scope of public sector accounting, (2) understand the management accounting of public sector, (3) understand the management control system of public sector, (4) Budgetary of public sector, (5) analysing public investment, (6) calculate the price of public services, (7) measuring the public sector performance, (8) understand the financial accounting technique of public sector, (9) calculate and analysing the financial statement of public sector, (10) understand the audit performance process.

#### 3. References

1. Rowan Jones, *Public Sector Accounting*, 6th edition
2. *Public Sector Accounting Governance and Accountability in the Malaysian Context*, Penerbit Andi
3. Mardiasmo, 2015, *Cost Accounting*, 14<sup>th</sup> Edition, Thomson, Penerbit Andi



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Final-term Test	25 %
3.	Individual assignment	10 %
4.	Group assignment	10 %
5.	Active participation in discussion	10 %
6.	Personality	10 %
7.	Quiz	10 %
8.	Attendance	10 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Explanation about syllabus and lecturing contract
2	Characteristics and scope of public sector accounting
3	Management accounting of public sector
4	Management control system of public sector
5	Budgetary of public sector
6	Public investment analysis
7	Pricing of public services
8	Mid-term Test
9	Measurement of public sector performance
10	Financial accounting techniques of public sector
11	Financial statement of public sector
12	Value for money audit
13	Audit performance process
14	Case
15	Quiz
16	Final-term Test

# **5<sup>th</sup> SEMESTER**



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## Syllabus

### Name of Course: Accounting Theory

Course code: 1812423

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Komang Sri Widiyanti, M.Sc.

#### 1. Description

After attending the accounting theory course students are expected to know, understand and analyze the theory and technical examination of accountants and audit planning.

#### 2. Expected Learning Outcomes

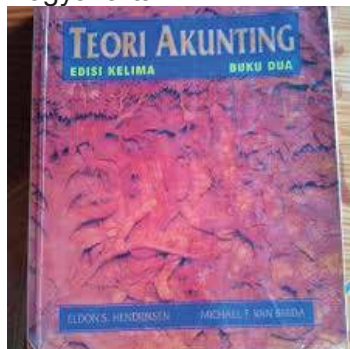
On successful completion of this unit, students should be able to understand : (1) History of Accounting Development, (2) Nature and Use of Accounting & Elements and Structure of Accounting Theory, (3) Traditional Approach to Formulation of Accounting Theory, (4) Regulatory Approach to the Formulation of Accounting Theory, (5) Conceptual Framework for Accounting and Reporting, (6) Structure of Accounting Theory, (7) Fairness, Disclosure and Future Trends, (8) Researchs perspective in Accounting, (9) Accounting: A Science with a Variety of Paradigms, (10) Approaches to Events and Behaviors & Predictive Approaches, (11) Positive Approach, Profit Leveling, and Profit Management, (12) Current Value Accounting and (13) Price Level Accounting

#### 3. References

*Compulsory:*

Hendriksen Eldon S, Breda Michael F. Van. 2002. *Teori Akunting*. Edisi 5.

Suwardjono. 2006. *Teori Akuntansi: Perekayasa Pelaporan Keuangan*. Edisi Ketiga. Yogyakarta: BPFE



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	History of Accounting Development
2	Nature and Use of Accounting & Elements and Structure of Accounting Theory
3	Traditional Approach to Formulation of Accounting Theory
4	Regulatory Approach to the Formulation of Accounting Theory
5	Conceptual Framework for Accounting and Reporting
6	Structure of Accounting Theory
7	Review
8	Mid-term Test
9	Fairness, Disclosure and Future Trends
10	Researchs perspective in Accounting
11	<i>Accounting: A Science with a Variety of Paradigms</i>
12	<i>Approaches to Events and Behaviors &amp; Predictive Approaches</i>
13	Positive Approach, Profit Leveling, and Profit Management
14	Current Value Accounting
15	Price Level Accounting
16	Final-term Test



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# Syllabus

## Name of Course: Advanced Accounting I

Course code: 1812407

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Putu Putri Prawitasari, SE., M.Si., Ak

### 1. Description

This course is designed to provide discussion, knowledge, understanding, and skills, about the application of financial accounting concepts. This course explains (i) the concepts and principles of financial accounting such as the definition, recognition, measurement and assessment, as well as the presentation and disclosure of financial accounting information, and (ii) the application of these concepts especially to items classified as current assets and current liabilities, and (iii) revenue recognition. Because of the extraordinary progress of and recognition of the business world towards IFRS (International Financial Reporting Standards), this course also provides an understanding of the concepts underlying IFRS and their application.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: 1) Explain the importance of accounting standards and international accounting standards. 2) Understand the conceptual framework of financial presentation and reporting. 3) Understand how to recognize, measure and report assets to be applied in accordance with generally accepted accounting principles. 4) Compare existing alternative methods for accounting for assets and current liabilities and are able to choose methods that can be applied in accordance with generally accepted Accounting Principles. 5) Implement the method of preparing financial statements in accordance with generally accepted Accounting Principles. 6) Interpret information presented on the balance sheet, especially for current assets and liabilities. 7) Understand various ethical issues related to financial reporting.

### 3. References

#### *Compulsory:*

Kieso, Donald E., dan Jerry Weygandt, *Intermediate Accounting*, 14th edition (update), John Wiley and Sons, 2011.

#### *Recommended/Additional Reading*

Ikatan Akuntan Indonesia, *Standar Akuntansi Keuangan per 1 Juli 2009*, Salemba Empat, 2009.

Lau, Peter dan Nelson Lam. *Intermediate Financial Accounting: An IFRS Perspective*, McGraw Hill. 2008.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Obtain an overview of lecture material for the next semester
2	Accounting accounting and reporting standards.
3	Concepts that underlie financial accounting.
4	Comprehensive Profit Report.
5	Financial Position Report
6	Cash flow statement
7	Statement of Changes in Equity
8	Midterm exam
9	Accounts receivable
10	Scholarship Assessment: Cost Base
11	Inventory: Assessment other than Cost
12	Fixed assets Fixed Assets: Investment Property Revaluation Model
13	Intangible Assets
14	Special Assets Issues
15	Impairment
16	Final exams



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## Syllabus

### Name of Course: Auditing II

Course code: 1812404

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Komang Sri Widiyanti, M.Sc.

#### 1. Description

After attending the auditing 2 course students are expected to understand auditing framework, audit procedures, examination of account accounts contained in financial statements

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to understand : 1) Background, procedures and stages of Auditing, 2) Substantive testing on cash & banks, 3) Substantive testing on receivables, 4) Substantive testing on inventory, 5) Substantive testing on investmen, 6) Substantive testing on tax payed is established, 7) Substantive testing of fixed assets, 8) Substantive testing on short-term debt and long-term debt, 9) Substantive testing on capital and reserves, and 9) Subsequent event

#### References

*Compulsory:*

Boynton Jhonson ,Kell. Modern Accounting. Jilid 2,Edisi 7. Jakarta:Erlangga

#### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 4. Unit Guide and Study Planner

Meeting	Module Topic
1,2	Background, procedures and stages of Auditing
3,4	Substantive testing on cash & banks
5,6	Substantive testing on receivables
7	Review

8	Mid-term Test
9	Substantive testing on inventory
10	Substantive testing on investment
11,	<i>Substantive testing on tax payed is established</i>
12	<i>Substantive testing of fixed assets</i>
13	Substantive testing on short-term debt and long-term debt
14	Substantive testing on capital and reserves
15	Subsequent event
16	Final-term Test



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## Syllabus

### Name of Course: Management Research Methodology

Course code: 1812204

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Luh Putu Mahyuni, Ph.D., CA., CSRA.

#### 1. Description

This unit introduce students to theory, concepts and practices related to research methods for accounting students

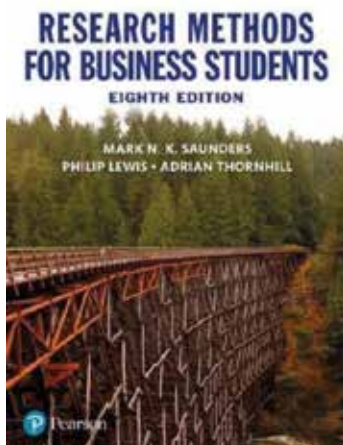
#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain the nature of business, management and accounting research, (2) formulate and clarify the research topic, (3) critically reviewing the literature, (4) understand research philosophies and approaches, (5) formulate the research design, (6) understand how to negotiate access and research ethics, (7) apply proper strategies in selecting samples, (8) use secondary data, (9) collect primary data through observation, (10) collect primary data using interviews, (11) collect primary data using questionnaires, (12) analyse quantitative data, (13) analyse qualitative data, and (14) write and present project report

#### 3. References

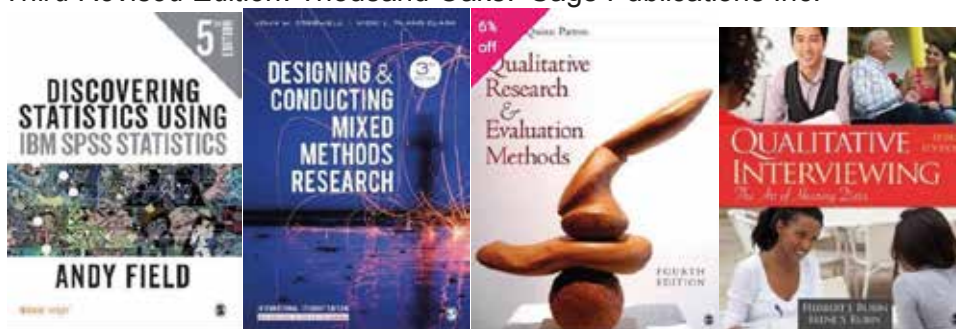
*Compulsory:*

Saunders, M.N.K, Lewis, P., and Thornhill, A. 2019. *Research Methods for Business Students*. Eight Edition. England: Pearson Education Ltd.



### Recommended/Additional Reading

1. Field, Andy. 2018. *Discovering Statistics Using IBM SPSS Statistics. Fifth Revised Edition*. London: Sage Publications Ltd.
2. Alreck, Pamel L and Settle, Robert B. 2004. *The Survey Research Handbook. Third Edition*. New York: McGraw-Hill Irwin.
3. Cresswell, J.W and Clark, V.L.P. 2018. *Designing and Conducting Mixed Methods Research. Third Revised Edition*. Thousand Oaks: Sage Publications Inc.
4. Patton, M.Q. 2015. *Qualitative Research and Evaluation Methods. Fourth Revised Edition*. Thousand Oaks: Sage Publications Inc.
5. Rubin, H.J. and Rubin, I.S. 2011. *Qualitative Interviewing: The Art of Hearing Data. Third Revised Edition*. Thousand Oaks: Sage Publications Inc.



### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	The nature of business, management and accounting research
2	Formulating and clarifying the research topic
3	Critically reviewing the literature
4	Understanding research philosophies and approaches
5	Formulating the research design
6	Negotiating access and research ethics
7	Selecting samples
8	Mid-term Test
9	Using secondary data
10	Collecting primary data through observation
11	Collecting primary data using semi-structured, in-depth and group interviews
12	Collecting primary data using questionnaires
13	Analysing quantitative data
14	Analysing qualitative data
15	Writing and presenting your project report
16	Final-term Test



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## Syllabus

### Name of Course: Controllership

Course code: 1812422

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Putu Purnama Dewi, SE., MM

### 1. Description

The Management Control Systems course places more emphasis on efforts to present information about accountability accounting, accountability centers, price transfers, multinational organizations and project management.

### 2. Expected Learning Outcomes

After completion of this unit, students should be able to 1) explain the perspective of basic management concepts, 2) Understand corporate level strategies, 3) understand business unit strategy, 4) understand the external and internal factors of the organization, 5) Understand accountability centers, 6) explain the meaning of cost centers, revenue centers, profit centers and investment centers, 7) Understand the nature of transfer prices, 8) Understand asset control, 9) Understanding strategic planning, 10) Understanding budgeting, 11) Understanding financial performance, 12) Understanding service organizations, 13) Can understand multinational organizations, 14) Can understand project management.

### References

*Compulsory:*

1. J.B. Heckert, *Controllership*, 2009, Penerbit Airlangga
2. Robert N. Anthony and Vijai Govindarajan, *Sistem Pengendalian Manajemen*, 2010, Penerbit Salemba Empat.

### 1. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

### 3. Unit Guide and Study Planner

Meeting	Module Topic
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1	Management Control System
2	Management Control Environment
3	Organizational Behavior
4,5	Responsibilities Center
6	Determination Of Transfer Prices
7	Control Of Assets
8	<b>Mid term Exam</b>
9	Development Of Budget
10	Financial Performance
11	Service Organization
12,13	Multinational Organization
14,15	Project Management Control
16	Final-term Test



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## Syllabus

### Name of Course: Management Audit

Course code: 1812425

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Agus Fredy Maradona, Ph.D

#### 1. Description

This course discusses the basic concepts of management audits, management audits of functions in organizations / companies that include several functions. and the auditor's responsibility for fraud.

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to 1) Explain the concept of auditing management of all company operations, 2) Explain the auditor's responsibility towards the audit function of management functions so that they can bring benefits to the company.

#### References

*Compulsory:*

1. IBK. Bayangkara. *Audit Manajemen" prosedur dan implementasi*. Salemba empat, 2008
2. Valery G. Kumaat. *INTERNAL AUDIT*, 2010
3. Moeller Robert, 2009, *Brink's Modern Internal Auditing: A Common Body of Knowledge, Seventh Edition*, John Wiley and Sons, New Jersey.

#### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 4. Unit Guide and Study Planner

Meeting	Module Topic
1	An overview of lecture material for the next semester



2	Basic Concept of Management Audit
3	COSO Standard Auditing
4	Sarbanes-Oxley and beyond
5	Audit steps
6	Audit work proof and paper
7	Audit Reporting
8	<b>Mid term Exam</b>
9	Management Audit Function of human resources
10	Management Audit Marketing Function
11	Management Audit Function of production and operation
12	Quality assurance audit
13	Ethics and Whistlower Program
14	Detection and prevention of fraud
15	Audit management uses BSC and Six Sigma approaches to measure organizational performance.
16	Final-term Test



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## Syllabus

### Name of Course: Good Corporate Governance

Course code: 12645

Credit value: 5

Semester and Year offered: semester 5/ year 3

Lecturer: Luh Putu Mahyuni, Ph.D., CA., CSRA.

#### 1. Description

This unit will provide students with theory, concepts and practices related to good corporate governance

#### 2. Expected Learning Outcomes

After studying this unit, students should be able to: (1) understand theoretical aspects of corporate governance, (2) explain the development of corporate governance codes, (3) understand the definition of shareholders and stakeholders, (4) understand the characteristics of family-owned firms, (5) identify the role of institutional investors in corporate governance, (6) explain socially responsible investment, (7) explain directors and board structure, directors' performance and remuneration, (8) compare and contrast various corporate governance practices around the world, including corporate governance practices in Indonesia.

3. **Reference:** Christine A. Mallin. 2013. Corporate Governance. 4<sup>th</sup> edition. United Kingdom: Oxford University Press.

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	20 %
2.	Final-term Test	30 %
3.	Individual assignment	25 %
4.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction
2	Theoretical aspects of corporate governance
3	Development of corporate governance codes
4	Shareholders and stakeholders
5	Family-owned firms
6	The role of institutional investors in corporate governance

7	Socially responsible investment
8	Mid-term Test
9	Directors and board structure
10	Directors' performance and remuneration
11	Corporate governance in Continental Europe
12	Corporate governance in Central and Eastern Europe
13	Corporate governance in the Asia-Pacific
14	Corporate governance in Indonesia
15	Corporate governance in South Africa, Egypt, India, and Brazil
16	Final-term Test

# **6<sup>th</sup> SEMESTER**



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## Syllabus

### Name of Course: Accounting Seminar

Course code: 12623

Credit value: 5

Semester and Year offered: semester 6/ year 3

Lecturer: I Gusti Ayu Agung Pradnya Dewi, SE., MSi

### 1. Description

Accounting seminar is a subject that is provided to give the student a further understanding about accounting issues.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) understanding the recent issues in accounting, (2) formulate and clarify the research topic, (3) write and present their research topics.

### 3. References

*Compulsory:*

1. Belfo, F. (2013). Accounting Information Systems : Tradition and Future Directions Accounting Information Systems : Tradition and Future Dir rections. (January 2014). <https://doi.org/10.1016/j.protcy.2013.12.060>
2. Cohen, S., Kaimenaki, E., & Cohen, S. (2011). Analysis Cost accounting systems structure and information quality properties: an empirical analysis. <https://doi.org/10.1108/09675421111130586>
3. Joshi, & Li. (2016). What Is Corporate Sustainability and How Do Firms Practice It? A Management Accounting Research Perspective. 28(2), 1–11. <https://doi.org/10.2308/jmar-10496>
4. Lee, I., & Jae, Y. (2018). Fintech : Ecosystem , business models , investment decisions , and challenges. Business Horizons, 61(1), 35–46. <https://doi.org/10.1016/j.bushor.2017.09.003>
5. Qiong, H. (2010). Research on Critical Issues in Contemporary Accounting 2 Six Critical Issues in Accounting Research. (2008), 918–922.
6. Steininger, D. M. (2018). Linking information systems and entrepreneurship : A review and agenda for IT - associated and digital entrepreneurship research. (June), 1–45. <https://doi.org/10.1111/isj.12206>
7. Tepalagul, N., & Lin, L. (2014). Auditor Independence and Audit Quality: A Literature Review. Journal of Accounting, Auditing & Finance. <https://doi.org/10.1177/0148558X14544505>
8. Thomsen, M., & Watrin, C. (2018). Journal of International Accounting , Tax avoidance over time : A comparison of European and U . S . firms. Journal of International Accounting, Auditing and Taxation, 33(November), 40–63. <https://doi.org/10.1016/j.intaccaudtax.2018.11.002>

9. Tin, S., & Tin, S. (2017). A new classification of topics in behavioral accounting : current research direction from BRIA journal in the past 10 years. 11(3), 47–58.
10. Troshani, I., Janssen, M., Lymer, A., & Parker, L. D. (2018). International Journal of Accounting Information Systems Digital transformation of business-to-government reporting: An institutional work perspective. International Journal of Accounting Information Systems, (March), 1–20. <https://doi.org/10.1016/j.accinf.2018.09.002>

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction to Accounting Seminar
2	Review Management Accounting Article
3	Review Financial Technology Article
4	Review Digital Business and Entrepreneurship Article
5	Review Accounting Information System and Internal Control Article
6	Review Sustainability Accounting and Tri Hita Karana Article
7	Exercises and Quiz
8	Mid-term Test
9	Review Cost Accounting and Cost Control Article
10	Review Tax and Digital Taxation Article
11	Review Digital Accounting and Financial Reporting Article
12	Review Behavioural Accounting Article
13	Review Auditing and Audit PDE Article
14	Review Contemporary Accounting Article
15	Review Cost Accounting and Cost Control Article
16	Final-term Test



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## Syllabus

### Name of Course: Advanced Accounting II

Course code: 1812408

Credit value: 5

Semester and Year offered: semester 6/ year 3

Lecturer: Ni Wayan Eni Mariani,S.E.,M.Si

#### 1. Description

This unit introduce students to theory, concepts and practices related to advanced accounting

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain consolidation theory, Push-Down Accounting and corporate joint venture, (2) explain derivatives and foreign currency transaction, (3) understand accounting for derivatives and hedging activities, (4) understand foreign currency financial statements, (5) segment and interim financial reporting (6) understand accounting for non profit organization

#### 3. References

1. Beams Floyd A.et al. *Advanced Accounting 11<sup>th</sup> Edition*. Pearson : London
2. Widagdho Djoko.2017.IlmU Budaya Dasar.Jakarta-Indonesia.Bumi Aksara

#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Individual assignment	15 %
3.	Group assignment	20 %
4.	Group works presentation	25 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Introduction

2,3	Consolidation theory, Push-Down Accounting and corporate joint venture
4,5	Derivatives and foreign currency transaction
6	Accounting for derivatives and hedging activities
7	Review
8	<b>Mid-term test</b>
9,10	Foreign currency financial statements
11,12	Segment and interim financial reporting
13,14	Accounting for non profit organization
15	Review
16	Final Test





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## Syllabus

### Name of Course: Strategic Management

Course code: 1812406

Credit value: 5

Semester and Year offered: semester 4/ year 2

Lecturer: Ni Made Dhian Rani Yulianti, S.E., M.M.

### 1. Description

Strategic Management is a course that aims to provide students with an understanding of the implementation of the strategies carried out by the company in order to realize the company's vision and mission, and achieve the goals to be achieved by the company.

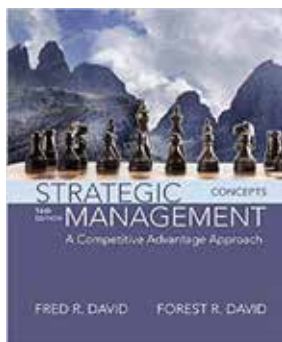
### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) defining the essential of strategic management, (2) developing strategic planning, (3) know the types of strategies, (4) Analyzing vision and mission, (5) auditing the internal and external, (6) defining strategy generation and selection, (7) implementing the strategies, (8) executing the strategies, (9) monitoring the strategies, and (10) write and present project report.

### 3. References

*Compulsory:*

Fred R. David and Forest R. David. 2016. *Strategic Management: A Competitive Advantage Approach, Concepts*. Edition : 16. United State : Prentice Hall.



### *Recommended/Additional Reading*

1. Melissa A. Schilling. 2017. *Strategic Management of Technological Innovation*. Fifth Edition. New York : McGraw-Hill Education.
2. John Pearce and Richard Robinson. 2014. *Strategic Management. Planning for Domestic & Global Competition*. Edition : 14<sup>th</sup>. New York : McGraw-Hill Education.



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	Strategic Management Essentials
2	Outside-USA Strategic Planning
3	Ethics, Social Responsibility, and Sustainability
4	Types of Strategies
5	Vision and Mission Analysis
6	The Internal Audit
7	Assignment
8	Mid-term Test
9	The External Audit
10	Assignment
11	Strategy Generation and Selection
12	Strategy Implementation I
13	Strategy Implementation II
14	Strategy Execution
15	Strategy Monitoring
16	Final-term Test



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# Syllabus

## Name of Course: Corporate Valuation

Course code: 1812412

Credit value: 5

Semester and Year offered: semester 6/years 3

Lecturer:

### 1. Description

This unit introduce students to theory, concepts and practices related to firm, debt and equity valuation methods from both a conceptual and practical framework.

### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) Understand Creating Economic Value , (2) Understand Measuring Value & Analyzing Financial Statements, (3) understand Free Cash Flow Basics and the SCF, (4) understand Creating a Financial Model, (5) understand Forecasting and Free Cash Flow Measurement, (6) understand The APV and WACC DCF Valuation Methods (7) understand Free Cash Flow Analysis, (8) understand Cost of Equity Capital (9) understand Levering and Unlevering

### References

1. Brealey, Myers, and Allen, Principles of Corporate Finance, Ninth Edition, New York, McGraw Hill.

### 3. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Individual assignment	15 %
3.	Group assignment	20 %
4.	Group works presentation	25 %
5.	Active participation in discussion	25 %
	Total	100%

### 4. Unit Guide and Study Planner

Meeting	Topic
1	Introduction
2	Creating Economic Value
3	Measuring Value & Analyzing Financial Statements
4,5	Free Cash Flow Basics and the SCF

6.	Creating a Financial Model
7.	Review
8.	<b>MID TERM EXAM</b>
9,10	Forecasting and Free Cash Flow Measurement
11,12	The APV and WACC DCF Valuation Method
13	Free Cash Flow Analysis
14	Cost of Equity Capital
15	Levering and Unlevering
<b>16.</b>	<b>FINAL EXAM</b>



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## Syllabus

### Name of Course: Corporate Social Responsibility

Course code: 1812426

Credit value: 5

Semester and Year offered: semester 6/ year 3

Lecturer: Luh Putu Mahyuni, Ph.D., CA., CSRA.

#### 1. Description

This unit introduce students to theory, concepts and practices related to corporate social responsibility (CSR) practices and reporting. This unit also train students to formulate effective CSR strategy and prepare CSR report according to the Global Reporting Initiative (GRI) Standards

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to: (1) explain the relation between accounting & accountability, explain sustainability accounting and CSR concepts, explain the relation between CSR & Balinese philosophy of '*Tri Hita Karana*', explain triple bottom line concept, (2) explain types of CSR practices and determine effective CSR strategy, (3) prepare CSR report according to the Global Reporting Initiative (GRI) Standards

#### 3. References

1. Anand Krishna. 2010. *The Wisdom of Bali the Sacred Science of Creating Heaven on Earth*. Edited by Alicia McKee. Jakarta - Indonesia: Gramedia Pustaka Utama.
2. Rob Gray, Dave Owen and Carol Adams. 1996. *Accounting and Accountability. Changes and Challenges in Corporate Social and Environmental Reporting*. London: Pearson Education Ltd.
3. Jan Bebbington, Jeffrey Unerman and Brendan O'Dwyer. 2014. *Sustainability Accounting and Accountability*. NY: Routledge
4. David Chandler. 2016. *Strategic Corporate Social Responsibility. Sustainable Value Creation*. USA: Sage Publications Inc.
5. Philip Kotler and Nancy Lee. 2005. *Corporate Social Responsibility. Doing the Most Good for Your Company and Your Cause*. USA: John Wiley and Sons Ltd.
6. David Pearce, Anil Markandya, and Edward B. Barbier. 2013. *Blueprint for a Green Economy*. NY: Earthscan





#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Individual assignment	15 %
3.	Group assignment	20 %
4.	Group works presentation	25 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1,2	CSR awareness: <ul style="list-style-type: none"> <li>✓ Accounting &amp; accountability</li> <li>✓ Sustainability accounting</li> <li>✓ CSR</li> <li>✓ CSR &amp; Balinese Philosophy of '<i>Tri Hita Karana</i>'</li> <li>✓ Triple bottom line</li> </ul>
3,4	CSR practices: <ul style="list-style-type: none"> <li>✓ Philanthropic CSR</li> <li>✓ Cause-related marketing (economic)</li> <li>✓ Strategic CSR</li> </ul>
5,6,7	CSR disclosure and reporting in accordance to the Global Reporting Initiative (GRI) standards: <ul style="list-style-type: none"> <li>✓ Core</li> <li>✓ Comprehensive</li> </ul>
8	<b>Mid-term test</b>
9	Group assignment*
10-16	Group work presentations and discussion

\*Group assignment: write an in-depth analysis of selected published corporate sustainability report or CSR report. Evaluate conformity of the report content with the GRI standards and discuss the effectiveness of CSR strategy applied.



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## Syllabus

### Name of Course: Accounting For Digital Business

Course code: 1812415

Credit value: 5

Semester and Year offered: semester 6/ year 3

Lecturer: Agus Fredy Maradona, PhD., CA., CPA., CSRA

#### 1. Description

This unit introduce students to theory, concepts and practices related to accounting for digital business for accounting students

#### 2. Expected Learning Outcomes

On successful completion of this unit, students should be able to comprehend: (1) the framework of digital accounting, (2) the evolution of accounting software, (3) The XML-Based Web Languages and Accounting, (4) the Electronic Data Interchange, (5) The Revenue Cycle, (6) The Expenditure Cycle, (7) The Conversion Cycle, (8) The General Ledger Cycle, (9) Financial Management, Strategic Management and Digital Accounting, (10) Controls, Security, and Audit in Online Digital Accounting

#### 3. References

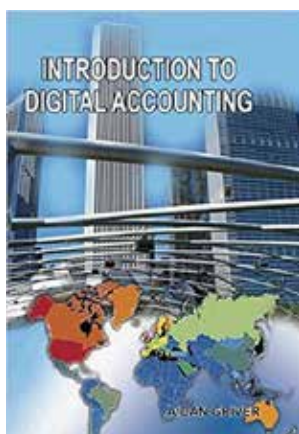
*Compulsory:*

Ashutosh Deshmukh. 2006. *Digital Accounting: The Effects of the Internet and ERP on Accounting*. United State of America : IRM Press.



*Recommended/Additional Reading*

1. Aidan Griver. 2013. *Introduction To Digital Accounting*. New Delhi : Random Experts



#### 4. Method of Assessment

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final-term Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

#### 5. Unit Guide and Study Planner

Meeting	Module Topic
1	The framework of digital accounting
2	The evolution of accounting software
3	XML-Based Web Languages and Accounting
4	Electronic Data Interchange
5	Revenue Cycle
6	Expenditure Cycle
7	Expenditure Cycle
8	Mid-term Test
9	Conversion Cycle
10	General Ledger Cycle
11	Financial Management and Digital Accounting
12	Strategic Management and Digital Accounting
13	Controls in Online Digital Accounting
14	Security in Online Digital Accounting
15	Audit in Online Digital Accounting
16	Final-term Test