



U  
P  
A



# ACADEMIC PROGRAM BOOK

Undergraduate Programme  
of Accounting

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Universitas Negeri Surabaya



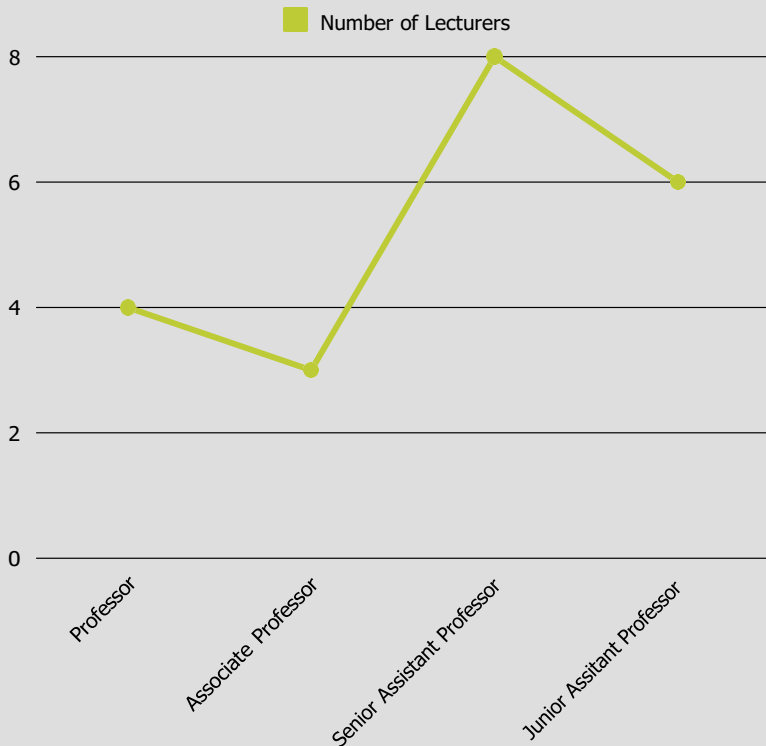
# Learning Outcome



- 1 Able to demonstrate religious, national, and cultural values and academic ethics in carrying out their duties
- 2 Demonstrate the characters of resilient, collaborative, adaptive, and unable to apply and analyze fundamental principles of Economics and Accounting Theories, Business, and Business Law, votive, inclusive, lifelong learning, and entrepreneurial spirits
- 3 Able to construct ethical principles in the accounting and finance profession
- 4 Do continuous self-development and collaboration
- 5 Able to apply and analyze basic principles of various economic theories, Business, and Business Law
- 6 Able to analyze financial reports and conduct audits in compliance with the Professional Code of Ethics and Audit Standards, utilizing information technology
- 7 Able to prepare, present and evaluate cost accounting reports and management accounting in compliance with the Professional Code of Ethics, utilizing information technology
- 8 Able to prepare, present, analyze, and interpret financial and non-financial reports regarding sustainability for decision-making at a strategic level in compliance with the Professional Code of Ethics, utilizing information technology
- 9 Able to design accounting and management information systems, execute software, and evaluate information technology-based internal controls in compliance with the Professional Code of Ethics
- 10 Able to prepare, present and evaluate public accounting and tax reports in compliance with the Professional Code of Ethics, Public Accounting Standards and tax regulations, utilizing information technology
- 11 Able to design and perform accounting research and present the findings



# Teaching Staff of Undergraduate Programme of Accounting (UPA)



## Accreditation (National and international Accreditation):

1. LAMEMBA Decree No. 031/DE/A.5/AR.10/XI/2022, Accredited Undergraduate Program in Accounting (UPA) with a Superior rating from 15 November 2022 to 15 November 2027 (National Accreditation).
  2. UPA is in the process of submitting ACQUIN (International Accreditation).
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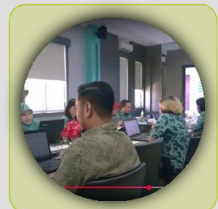
# Program Profile ...

## A brief history

The establishment of the Undergraduate Programme in Accounting (UPA) represents a strategic initiative by Universitas Negeri Surabaya (Unesa) to address the evolving needs of the accounting profession within the business and industrial sectors. The programme is designed to produce graduates who exhibit competence, ethics, integrity, and adaptability to advancements in information technology.

The design of the courses, teaching materials, and curriculum structure is intended to align with the dynamic regulatory and policy changes in higher education as mandated by the government, including the graduate competencies outlined in the Indonesian National Qualification Framework (KKNI) and National Higher Education Standards.

Additionally, it reflects a reorientation of the curriculum to meet the challenges posed by the Industrial Revolution 4.0, Society 5.0, and the adoption of the Emancipatory Learning (MBKM) policy programme. It adheres to the International Education Standards (IES) for Professional Accountants established by the International Accounting Education Standards Board (IAESB) to further enrich the curriculum, equipping prospective graduates for the global marketplace. Furthermore, all courses within this programme are conducted in English, providing students valuable international exposure throughout their four-year academic journey.



# Curriculum

## Semester 1

| Course Name                     | Credit Unit |
|---------------------------------|-------------|
| Introduction to Accounting      | 3           |
| Business Law                    | 2           |
| Introduction to Economic Theory | 2           |
| Financial Management            | 3           |
| Accounting Information System   | 3           |
| Tax Law                         | 2           |
| Statistic                       | 3           |
| Pancasila Education             | 2           |
|                                 | 20          |

## Semester 2

| Course Name                         | Credit Unit |
|-------------------------------------|-------------|
| Intermediate Accounting I           | 3           |
| Cost Accounting                     | 2           |
| Public Sector Accounting            | 3           |
| Strategic Management & Leadership   | 3           |
| Management Information System (MIS) | 3           |
| Taxation                            | 2           |
| Religion Education                  | 2           |
| Civics Education                    | 2           |
|                                     | 20          |

# Curriculum

## Semester 3

| Course Name                              | Credit Unit |
|--|-------------|
| Intermediate Accounting II               | 3           |
| Management Accounting                    | 3           |
| Audit, Assurance and Professional Ethics | 3           |
| Financial Accounting Practice            | 2           |
| Database Management                      | 3           |
| Taxation Practice                        | 3           |
| Research Methodology                     | 3           |
| Entrepreneurship                         | 2           |
| Bahasa                                   | 2           |
|  | 21          |

## Semester 4

| Course Name                            | Credit Unit |
|--|-------------|
| Advance Accounting                     | 3           |
| Cost and Advance Management Accounting | 3           |
| Auditing Practice (ATLAS)              | 3           |
| Accounting Theory                      | 3           |
| Information System Analysis & Design   | 3           |
| Corporate Governance                   | 3           |
| Accounting Seminar                     | 2           |
| Physical Education                     | 2           |
| Entrepreneurship Practice              | 2           |
|  | 24          |

# Curriculum

## Semester 5

| Course Name                                 | Credit Unit |
|---|-------------|
| Emancipatory Learning<br>- Student Exchange | 20          |
| Digital Literacy                            | 2           |
| English                                     | 2           |
|   | 24          |

## Semester 6

| Course Name  | Credit Unit |
|--|-------------|
| Internship - Planning Program                            | 2           |
| Internship - Evaluating Program                          | 2           |
| Internship - Business and<br>Organisational Environment  | 3           |
| Internship - Business Ethics                             | 3           |
| Internship - Corporate Internal Control                  | 3           |
| Internship - Business Communication                      | 3           |
| Internship - Information and<br>Communication Technology | 4           |
|  | 20          |

# Curriculum

## Semester 7

| Course Name       | Credit Unit |
|-------------------|-------------|
| Elective Course*) | 3           |
| Elective Course*) | 3           |
| Elective Course*) | 3           |
|                   | 9           |

## Semester 8

| Course Name | Credit Unit |
|-------------|-------------|
| Thesis      | 4           |
|             | 4           |

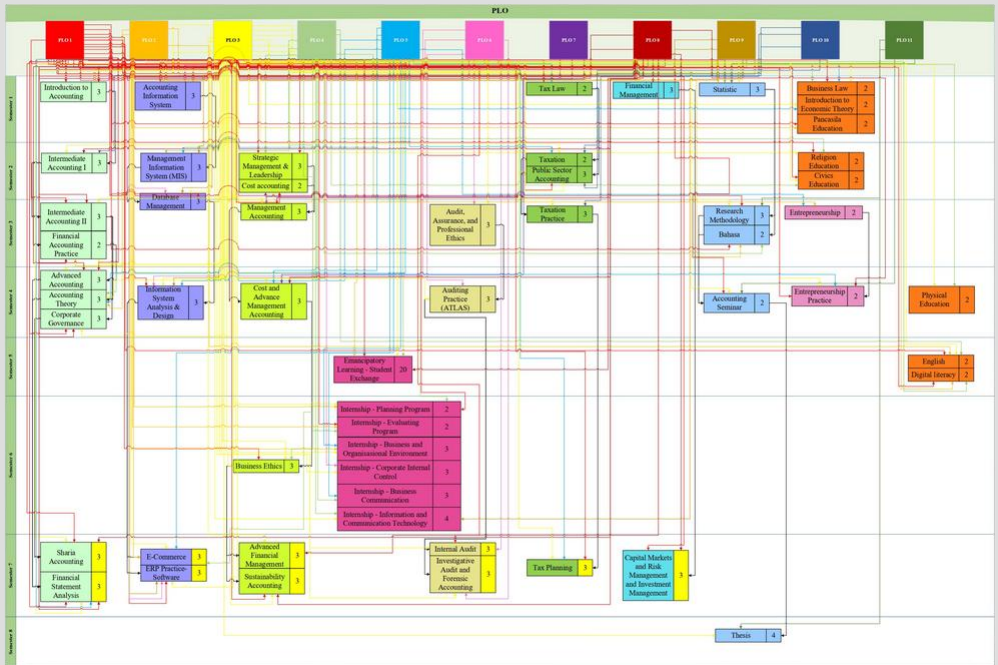


# Curriculum

## Elective Courses

| Course Name   | Credit Unit |
|---|-------------|
| Sharia Accounting*)   | 3           |
| Financial Statement Analysis*)                                  | 3           |
| Internal Audit*)  | 3           |
| Investigative Audit and Forensic Accounting*)                   | 3           |
| E-Commerce*)  | 3           |
| Tax Planning*)  | 3           |
| ERP Practice- Software*)  | 3           |
| Sustainability Accounting*)                                     | 3           |
| Capital Markets and Risk Management and Investment Management*) | 3           |
| Advanced Financial Management*)                                 | 3           |

# Course Mapping



...  
**Facilities**



**Disability Track**



**Tax Centre Room**



**Faculty Library**



**IDX Investment Gallery**



**Music Studio**



**Laboratorium**



**Thesis Defense Room**



**Auditorium**



# International Collaboration



## 01. Australia

University of South Australia

## 02. United States

College of Health And Human Sciences,  
Kansas State University USA

## 03. Saudi Arabia

Embassy of the Republic of  
Indonesia in Riyadh

## 04. Philippines

Polytechnic University of the Philippines (PUP)

## 05. Vietnam

Ho Chi Minh City University of Economics And  
Finance

## 06. Malaysia

- Faculty of Economics And Muamalat,  
Universiti Sains Islam Malaysia
- Universiti Teknologi Mara (UiTM)
- Universiti Sains Islam Malaysia
- Faculty of Management And Economics,  
Universiti of Pendidikan Sultan Idris
- Sekolah Indonesia Kuala Lumpur (SIKL)  
Malaysia





# International Collaboration



**PUP  
Philippines**



**UiTM,  
Malaysia**



**USIM,  
Malaysia**



**Saudi  
Arabia**

# Student's International Exposure

## ● Student Exchange

- Student exchange program at UiTM Malaysia
- Student exchange program at UTHM Malaysia
- Student exchange program with partners universities through UGMA (Unesa Global Mobility Awards) Scholarship.
- Student exchange program through IISMA (Indonesian International Student Mobility Awards) Scholarship from the Ministry of Higher Education, Science and Technology

## ● Summer Course


- Summer course: cultural exchange and entrepreneurship workshop with UTHM Malaysia

## ● Internship

- Internship at Tawau Consulate, The Embassy of the Republic of Indonesia in Malaysia
- Internship at Multinational Companies (MNC)
- Internship at University's Partner Companies

## ● Hold an International Economic Conference of Business and Accounting (IECBA) annually since 2023





# Contact Information



The Faculty of Economics and Business (FEB) Unesa has a total of 15 study programs, consisting of 9 undergraduate study programs, 4 graduate study programs, and 2 doctoral study programs. Undergraduate study programs include Economics Education, Accounting Education, Office Administration Education, Business Education, Management, Accounting, Sharia Economics, Economics, and Digital Business. The master study programs include Management, Economic Education, Accounting, and Islamic Economics and Halal Industry. Meanwhile, for the doctoral degree, FEB Unesa offers Management and Economic Education study programs. With these various study programs, FEB Unesa continues to strive to establish itself as a faculty with a global reputation that combines innovation and entrepreneurial leadership values to produce internationally competitive graduates.

#### **Office address:**

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#### **Contact Us**

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Youtube: [Fakultas Ekonomika dan Bisnis Unesa / Jurusan](https://www.youtube.com/FakultasEkonomikaDanBisnisUnesa)

[Akuntansi FEB Unesa](https://www.youtube.com/AkuntansiFEBUnesa)

#### **Information**

Working hours: 8 AM - 4 PM

