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| **CURRICULUM STRUCTURE IN 2023** | | | | | | | | | |
| **MASTER OF ACCOUNTING STUDY PROGRAM** | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |
| No | Code | Course | Course Name in English | Activity | | Status | | Semester | Requirements |
| Theory | Practice | Compulsory | Elective |  |  |
| 1 | 6210102001 | Filsafat Ilmu Akuntansi | Science Phylosophy | 3 | 0 | v |  | 1 |  |
| 2 | 6210102003 | Analisis Jurnal Mutahir | Latest journal articles analysis | 3 | 3 | v |  | 1 |  |
| 3 | 6210103004 | Metodologi Penelitian | Research methodology | 3 | 2 | v |  | 1 |  |
| 4 | 6210103005 | Teori Akuntansi | Accounting theory | 3 | 0 | v |  | 1 |  |
| 5 | 6210103006 | Statistik | Statistics | 3 | 2 | v |  | 1 |  |
| 6 | 6210103007 | Akuntansi Manajemen Lanjutan | Advanced Management Accounting | 3 | 2 | v |  | 2 |  |
| 7 | 6210103008 | Auditing Lanjutan | Advanced Auditing | 3 | 1 | v |  | 2 |  |
| 8 | 6210103009 | Sistem Informasi Akuntansi Lanjutan | Advanced Accounting Information System | 3 | 2 | v |  | 2 |  |
| 9 | 6210102010 | Akuntansi Perilaku | Behavioral Accounting | 2 | 1 | v |  | 2 |  |
| 10 | 6210103011 | Digitalisasi Akuntansi | Accounting digitalization | 3 | 2 | v |  | 2 |  |
| 11 | 6210103012 | Analisis Investasi dan Teori Portofolio | Investment analysis and portfolio theory | 3 | 2 | v |  | 2 |  |
| 12 | 6210102013 | Seminar Perilaku Organisasi | Seminar on Organizational Behavior | 2 | 1 | v |  | 2 |  |
| 13 | 6210102014 | Audit Sistem Informasi dan audit Khusus | Information System Audit and Audit special | 2 | 1 | v |  | 2 |  |
| 14 | 6210103018 | Akuntansi Sektor Publik Lanjutan \* | Advanced Public Sector Accounting | 3 | 2 |  | v | 3 |  |
| 15 | 6210103017 | Akuntansi Syariah Lanjutan \* | Advanced Sharia Accounting | 3 | 2 |  | v | 3 |  |
| 16 | 6210103019 | Audit Forensik \* | Audit Forensics | 3 | 2 |  | v | 3 |  |
| 17 | 6210103016 | Busines Analysis Base \* | Business Analysis Base | 3 | 2 |  | v | 3 |  |
| 18 | 6210103015 | Manajemen Stratejik Lanjutan \* | Advanced Strategic Management | 3 | 2 |  | v | 3 |  |
| 19 | 6210102020 | Proposal Penelitian | Research proposal | 2 | 2 | v |  | 3 |  |
| 20 | 6210102022 | Publikasi | Publications | 2 | 2 | v |  | 4 |  |
| 21 | 6210106021 | Thesis | Thesis | 6 | 6 | v |  | 4 |  |
| TOTAL | | | | 47 | 39 |  |  |  |  |

Information :

K: Number of course credits (total credits)

Pr: number of practice credits

W: Compulsory courses

P: Elective courses

Number of required courses: 44 credits

Number of elective courses available: 15 credits

Students are declared to have passed if they have taken a minimum of 47 credits with the following composition:

Number of mandatory courses: 44 credits

Number of elective courses: 3 credits

COURSE DESCRIPTION

MASTER OF ACCOUNTING STUDY PROGRAM

Philosophy of Accounting Science

Prerequisites: none

Lecturers: 1. Prof. Dr. Hariyari, SE., M.Si., Ak., CA

2.Dr. Pujiono, SE., M.Si., Ak., CA

Learning Outcomes:

1. Internalize academic values, norms and ethics

2. Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

This course examines the nature (substance) of accounting science which focuses on relationships between humans on an ontological, epistemological and axiological basis. This course provides a comprehensive basis for thinking by balancing mental, mental and spiritual abilities in developing accounting knowledge. Learning uses a case-based learning model through discussion methods, case studies and assignments.

Reference :

1. Ghozali, Imam. 2007. Shifting the Accounting Paradigm from Positivism to a Sociological Perspective and its Implications for Accounting Education in Indonesia. MAKSI Journal Volume 7 Number 1.

2. Hardiwinoto. 2009. Philosophy of Science and Development of Accounting Science. Value Added. Volume 5 Number 2.

3. Lako, Andreas. 2004. The Role of Philosophy of Science as the Main Foundation in the Development of Accounting Science (Theory). Journal of Business and Accounting.

4. Mubin, Fatkhul. 2011. Modern Philosophy\_Ontological, Epistemological and Axiological Aspects.

5. Sari, Syarifah and Yudawijaya, Yogi. 2014. Philosophy of Science as a Basis and Direction for the Development of Accounting Research. Ecomax. Volume 3, Number 1.

6. Triyuwono, et.al., 2016. Philosophy of Accounting Science: Contemplative, Holistic, Intuitive, Imaginative, Creative, Rational and Radical Thinking in Accounting. Bogor: Mitra Discourse Media.

**Latest Journal Analysis**

Prerequisites: none

Lecturer: 1. Dr. Dian Anita Nuswantara, SE., M.Sc., AK., CA

2.Dr. Dewi Prastiwi, SE., M.Sc., Ak., CA

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

This course examines the nature of writing scientific papers published in national journals, accredited national journals, international journals and reputable international journals. The material taught includes various concepts of critical analysis, elements of critical analysis, various views on language and discourse, various types of critical analysis, and applications of critical analysis in research. This course provides students with the ability to analyze critical analysis concepts. Learning uses a case based learning model through discussion methods, literature reviews and case assignments.

Reference :

1. Istadi. 2007. Tips for writing articles in national and international journals. Semarang: Diponegroro University

2. Vishnu Jatmiko. 2014. Guide to Writing Scientific Articles. Jakarta: University of Indonesia Press.

3. Ahmad Fudoli. 2020. Guide to Writing Articles for Publishing in Reputable Journals Index Scopus. Kuala Lumpur: Malayan SMEs.

4. Istadi. 2018. Guide to Writing Scientific Articles in Exact Fields. Jakarta: Ministry of Research, Technology and Higher Education

5. Subroto, Waspodo Tjipto, 2022. Tips and Tricks for Publication in international journals. Tulung Agung: Universitas Bhinneka PGRI Tulung Agung.

6. Subroto, Waspodo Tjipto. 2018. Publication in Reputable International Journals. Surabaya: Workshop at FE Unesa.

7. Tatang Mutaqqin. 2018. Tips for Publications with International Reputation. Jakarta: BAPPENAS.

8. Yogesh Kumar Shingh, 2006, Fundamentals of Research Methodology.

**Research methodology**

Prerequisites: none

Lecturer: 1. Dr. Dian Anita Nuswantara, SE., M.Sc., AK., CA

2.Dr. Pujiono, SE., M.Sc., Ak., CA

Learning Outcomes:

1. Internalize academic values, norms and ethics;

2. Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

This course constructs basic research concepts, problems, variables, theoretical framework, hypothesis, population, samples, sampling techniques, data collection techniques and analysis techniques, as well as constructing basic research concepts with a qualitative approach and quantitative approach, principles for preparing proposals and reports study. At the end of learning, students can use their skills to design and prepare research proposal projects. The learning model used is project based learning through discussions, projects and presentations for preparing research proposals.

Reference :

1. Hartono, Jogiyanto. 2012. Business Research Methods: Misconceptions and Experiences

2. Creswell, John W. 2012. Research Design: Qualitative, Quantitative, and Mixed Approaches. Third Edition. Sage

**Accounting Theory**

Prerequisites: none

Lecturer: 1.Prof. Dr. Hariyati, SE., M.Sc., AK., CA

2.Dr. Eni Wuryani, SE., M.Si., Ak., CA

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

This course aims to equip participants with the theoretical framework of financial accounting so that participants are able to explain why accounting practices are as they currently are and whether there are other alternatives that are better and more effective in achieving financial reporting objectives in a country. This learning provides the ability to develop accounting theories such as agency theory, agency costs, conservatism, earnings management, and information asymmetry which are related to accounting phenomena that occur. This learning uses a case-based method, which is carried out when analyzing each theory through discussions and lectures.

Reference :

1. Scott, William R. Financial Accounting Theory. Upper Saddle River: Prentice-Hall International, Inc., 1997. WRS

2. Wolk, Harry I.; Michael G. Tearney; and James L. Dodd. Accounting Theory: A Conceptual and Institutional Approach. Cincinnati, OH: South Western College Publishing, 2001. WTD

3. Suwardjono. Ideas for Professional Development and Accounting Education in Indonesia. Yogyakarta: BPFE, 1992. GP3

4. Watts, Ross L. and Jerold L. Zimmerman. Positive Accounting Theory. Englewood Cliff, NJ: Prentice-Hall, 1986. WZ

**Statistics**

Prerequisites: none

Lecturer: 1. Dr. Pujiono, SE., M.Si., AK., CA

2.Dr. Ni Nyoman Alit Triani, SE., M.Ak

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

In this course students are able to develop analytical models using cross section data, time series and panel data. Lectures are carried out using problem-based, project-based, discussion and presentation learning models.

Reference :

Lind, Douglas A., Marchal, William G., Wathen, Samuel A. 2012. Statistical Techniques in Business & Economics. Fifteenth Edition

**Course Name: Advanced Management Accounting**

Precondition : -

Lecturers: : 1. Prof. Dr. Hariyati, SE,. M.Sc

2 Dr. Dian Anita Nusantara, SE., M.Sc

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the field of management accounting through research to solve managerial problems that have implications in the economic, social and behavioral fields

4. Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description :

In this course students are able to study how business processes are demonstrated by Value Chain, Just In Time, and Supply Chain. This course provides a comprehensive basis for thinking in management accounting in making decisions. This learning uses a case-based learning model through discussion methods and presentations regarding the development of management accounting theory.

Reference:

Guan, Liming, Hansen, Don R, and Mowen, Maryanne., M. 2009., Cost Management , 6th Edition., South-Western Chengage Learning (HM)

Advanced Audit

Precondition : -

Instructing lecturers: 1. Dr. Pujiono, SE., M.Sc., Ak., CA

2.Dr. Ni Nyoman Alit Triani, SE., M.Ak

Learning outcomes

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective

3. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description:

This course provides the ability to develop the theory of Auditing Philosophy, Professional Judgment, Professional Skepticism, Critical Points in audit practice, Risk, control and Assurance, Understanding Assurans, the legal environment of the audit profession, the business side of audit practice, trends, challenges and opportunities, learning from Sarbanes-Oxley Act and Public Accounting Law, landscape of the audit profession in Indonesia. The learning model used is case based learning through discussions, projects and presentations regarding the development of regulations and theories in auditing

Reference:

1. Mautz, R.K. (1993). The Philosophy of Auditing. United States of America. Seventeenth Printing. American Accounting Association

2. Tuanakotta, Theodorus M. (2011). Critical Thinking in Auditing. Jakarta. Salemba Four

Advanced Accounting Information Systems

Precondition : -

Lecturers: 1. Prof. Dr. Hariyati, SE., M.Sc., Ak., CA 2. Dr. Eni Wuryani, SE., M.Sc

Learning outcomes

1. Internalize academic values, norms and ethics

2. Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach

3. Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective

4. Able to manage research in the fields of business and finance and communicate the results

Description:

This course provides students with the ability to develop information flows and entities in accounting systems, functions and data processing processes in producing information, as well as procedures contained in accounting information systems which function to provide information needed by management in making decisions. The learning model used is case based learning through discussions, projects and presentations regarding the development of regulations and systems built on big data

Reference:

1. Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2012. Accounting Information Systems: Foundations in Enterprise Risk Management. Edition 4. Canada: South-Western.

2. Hall JamesA. 2011. Accounting Information system, Edition. 2. USA:South-Western Cengage Learning.

Course Name: Behavioral accounting

Precondition : -

Lecturers: : 1. Dr., Eni Wuryani, SE., M.Sc

2 Dr. Dewi Prastiwi, SE., Ak., M.Si

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description :

The Behavioral Accounting course helps students develop behavior-based theories in various scientific disciplines such as psychological theory which was derived from economics in the form of attribution theory and game theory. This course covers all efforts to analyze the impact of human behavior on organizations or accounting systems, and vice versa. The learning model used is case based learning through discussions, projects and presentations regarding the development of behavioral theory.

Reference:

Lord, A. T. (1989). The Development of behavioral thought in accounting 1952-1981. Behavioral Research in Accounting, 1.

Almer, E. D., & Kaplan, S. E. (2002). The Effects of Flexible Work Arrangements on Stressors, Burnout, and Behavioral Job Outcomes in Public Accounting. Behavioral Research in Accounting, 14(1), 1–34. https://doi.org/10.2308/bria.2002.14.1.1

Anderson, J. C., Jennings, M. M., Lowe, D. J., & Reckers, P. M. J. (1997). The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions. Auditing: A Journal of Practice, (2).

Earley, C. E. (2003). A Note on Self-Explanation as a Training Tool for Novice Auditors: The Effect of Outcome Feedback Timing and Level of Reasoning on Performance. Behavioral Research in Accounting. https://doi.org/http://aaapubs.org/loi/bria

Ghosh, D. I. P. A. N. K. A. R., & Crain, T. L. (1996). Experimental Investigation of Ethical Standards and Perceived Probability of Audit on Intentional Noncompliance. Behavioral Research in Accounting.

Rebele, J. E., & Michaels, R. E. (1990). Independent Auditors' Role Stress: Antecedents, Outcomes, and Moderating Variables. Behavioral Research in Accounting, 2.

Sentra, P. T. (1980). Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm. The Accounting Review, 55(4), 594–603. Ullrich, M. J., & Tuttle, B. M. (2004). The Effects of Comprehensive Information Reporting System and Economic Incentives on Managers’ Time Planning Decision. *Behavioural Research in Accounting*, *16*, 89–105.

Luft, J. L., & Shields, M. D. (2001). Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. *Accounting Review*, *76*(4), 561–587. https://doi.org/10.2308/accr.2001.76.4.561

Chenhall, R. H. (1986). The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting System. *Accounting Review*, *LXI*(1).

Arunachalam, V., & Beck, G. (2002). Functional fixation revisited: The effects of feedback and a repeated measures design on information processing changes in response to an accounting change. *Accounting, Organizations and Society*, *27*(1–2), 1–25. https://doi.org/10.1016/S0361-3682(01)00016-2

Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people evade taxes? New experimental evidence from Greece.  *Journal of Behavioral and Experimental Economics* , *56*, 21–32. https://doi.org/10.1016/j.socec.2015.02.005

Karakostas, A., & John, D. (2016). Compliance and the power of authority. *Journal of Economic Behavior and Organization*, *124*, 67–80. https://doi.org/10.1016/j.jebo.2015.09.016

Litina, A., & Palivos, T. (2016). Corruption, tax evasion and social values. *Journal of Economic Behavior and Organization*, *124*, 164–177. https://doi.org/10.1016/j.jebo.2015.09.017

Digitalization of Accounting and Information Systems

Precondition :

Lecturer: 1. Dr. Dian Anita Nuswantara, SE., M.Sc

2.Dr. Pujiono, SE., M.Sc., Ak., CA

3.Dr. Rohmawati Kusumaningtias, SE., MSA

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve economic and business problems through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description:

This course gives students the ability to develop big data in analyzing reports that are used in making more specific decisions. In the big data analytics process, several steps and technologies are used within the company. The learning model used is case based learning through discussions, projects and presentations regarding the development of big data tools.

Reference:

1. Meraghni, Oualid, Bekkouche, Latifa and Demdoum, Zakaria. "Impact of Digital Transformation on Accounting Information Systems – Evidence from Algerian Firms" Economics and Business, vol.35, no.1, 2021, pp.249-264.

2. Deshmukh, Ashutosh. (2006) “Digital Accounting: The Effects of the Internet and ERP on Accounting.” IRM Press.

Course Name: Investment and Capital Market Analysis

Precondition :-

Lecturers : 1. Dr. Nadia Asandimitra H. SE., M.M

2 Dr. Ulil Hartono, SE., M.Sc

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to manage research in the fields of business and finance and communicate the results

Description :

This course provides students with the ability to develop investment concepts through understanding stock risk and return calculation models, Markowitz model, Single Index Model (SIM), Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory (APT), fundamental and technical analysis, investment assessment strategies, and investment performance assessment. The learning methods used are lectures, brainstorming, and simulating stock risk and return calculations. The learning model used is case based learning through discussions, projects and presentations regarding the development of investment theory

Reference:

[1] Bodie, Zvi, Alex Kane, & Alan J. Marcus. (2014). Investments Tenth Edition. Chicago: The McGraw-Hill Companies, Inc.

[2] Fabozzi, J. Frank. (2000). Investment Management Book Two. Jakarta: Salemba Empat

[3] Halim, Abdul. (2005). Investment Analysis. Jakarta: Salemba Empat.

[4] Haugen, Robert A. (2001). Modern Investment Theory. New Jersey: Prentice Hall

[5] Tandelilin, Eduardus. (2001). Investment Analysis and Portfolio Management, First Edition. Yogyakarta: BPFE

Course Name: Organizational Behavior Seminar

Precondition : -

Lecturers: : 1. Dr., Dian Anita Nuswantara.SE., M.Si

2. Dr Rohmawati K. SE., MSA, Ak., CA

3.Dr. Dewi Prastiwi, SE., M.Si, Ak., CA

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description :

This course helps students build a theoretical paradigm of organizational behavior, the main components of organizations which include organizational design and structure, technology and the relationship between organizations and the environment. Furthermore, individual characteristics in organizations, motivation, communication, leadership, conflict, stress, organizational culture, and change management are also discussed. The learning model used is project based learning through discussions, projects and presentations regarding the development of behavioral theory.

Reference:

1. Edwin A. Locke (2009), Handbook Of Principles Of Organizational Behavior, John Wiley & Sons

2. Edyta Charzyn ́ska, Irena Polewczyk, Joanna Góz ́dz ́, Małgorzata Kitlin ́ska-Król and Magdalena Sitko-Dominik, The Buffering Effect of Spirituality at Work on the Mediated Relationship between Job Demands and Turnover Intention among Teachers, Religions 2021: 12, 781. https://doi.org/10.3390/rel12090781, (https://pdfs.semanticscholar.org/dc71/e7ae052fd0559843a9559049bcf72296a157.pdf?\_gl=1\*xa0j9s\*\_ga\*ODk5ODc0NTA4LjE2NzU5NTA3Mzc .\*\_ga\_H7P4ZT52H5\*MTY3NTk1MDczNy4xLjEuMTY3NTk1MDgyMC4wLjAuMA)

3. Deutschman, A. (2005). Building a Better Skunk, http://www.fastcompany.com/55365/building- better-skunk-works

4. Kohn, A. (1993). Why Incentive Plans Cannot Work. Harvard Business Review. https://hbr.org/1993/09/why-incentive-plans- cannot-work

5. Stephen C. Bushardt M. E. Schnake (1981), Employee evaluation: measure performance, not attitude, Management World 1981

6. Fisher, R. T. (2001). Role Stress, the Type A Behavior Pattern, and External Auditor Job Satisfaction and Performance. Behavioral Research in Accounting, 13.

7. Birnberg, J. G., Luft, J., & Shields, M. D. (2006). Psychology Theory in Management Accounting Research. Handbooks of Management Accounting Research, 1(January), 113–135. https://doi.org/10.1016/S1751-3243(06)01004-2

8. Baxter, R., Hastings, N., Law, A., & Glass, E. J. . (2008). Intrinsic Motivation and Self Determination in Human Behavior. Animal Genetics (Vol. 39).

9. Marylene, G., & Deci, E. L. (2005). Self-determination theory and work motivation. Journal of Organizational Behavior, 26(05), 331–362. <https://doi.org/10.1002/job.322>

Course Name: Information system audit and special audit

Precondition :-

Lecturers: : 1. Dr. Pujion, SE., M.Si., Ak., CA

2 Dr. Ni Nyoman Alit Triani, SE., M.Ak

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description :

This course provides the ability to develop information system audit programs, Information System Security Policies, Standards, and/or Guidelines, auditing service organization applications, physical security, logical security, information System Operations, computer forensics, Auditing E-commerce Systems, and Investigating Information Technology Fraud. The learning model used is case based learning through discussions, projects and presentations regarding the development of information systems.

Reference:

1. Champlain, Jack J. (2003). Auditing Information Systems. Second Edition. Canada. John Wiley & Sons.

2. Cascarino, Richard E. (2007). Auditor's Guide to Information Systems Auditing. Canada. John Wiley & Sons

Advanced Public Sector Accounting

Precondition :-

Lecturer : 1. Dr. Dian Anita Nuswantoro, SE., M.Si., Ak., CA

2.Dr. Dewi Prastiwi, SE., M.Sc., Ak., CA

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the field of public sector accounting through research to formulate policies on problems related to economic, social and behavioral issues with an interdisciplinary strategic approach

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description :

This course enables students to develop financial management mechanisms, prepare and present financial reports based on accounting standards and principles applicable to the public sector (government). The learning model used is case based learning through discussions, projects and presentations regarding the development of public accounting standards.

Reference:

1. Muindro Renyowiyojo, Public Sector Accounting, Mitra Wicana Publishers, 2010

2. Madiasmo, Public Sector Accounting, Andi Publishers, 2002

Abdul Halim & Muhammad Syam Kusuti, (2014). Theory, Concepts, Applications: Public Sector Accounting, E2. Salemba Four

Advanced Sharia Accounting \*

Precondition :

|  |  |
| --- | --- |
| Instructing Lecturer: Dr. Rohmawati Kusumaningtias, SE., MSA | Instructing Lecturer: Dr. Rohmawati Kusumaningtias, SE., MSA |
| Dr. Pujiono, SE., M.Sc., AK., CA | |
| Learning Outcomes: | |
| 1. Demonstrate a responsible attitude towards work in their field of expertise independently; | |
| 2. Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach | |
| 3. Able to solve problems in the fields of business and finance through quantitative research | |
| 4. Able to manage research in the fields of business and finance and communicate the results | |
| Forensic Audit  Precondition : -  Lecturers: : 1. Dr. Pujiono, SE., M.Sc., Ak., CA  2 Dr. Ni Nyoman Alit Triani, SE., M.Ak  Learning outcomes:  1. Demonstrate a responsible attitude towards work in their field of expertise independently;  2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them  3. Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective  4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work  Description :  This course provides the ability to develop the roles of the auditor and the forensic accounting investigator, psychology of the fraudster, investigative technology, background investigations, the art of the interview, asset misappropriation, based audit test for the detection of financial statement fraud, based audit test for the detection of corruption, and fraud auditing. The learning model used is case based learning through discussions, projects and presentations regarding the development of fraud theory.  Reference:  1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons  2. Singleton, Tommie W., Singleton, Aaron J.. (2010). Fraud Auditing and Forensic Accounting. fourth edition. Canada. John Wiley & Sons  3. Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor & Francis Group  Business Analysis Base  Precondition:  Lecturer: 1. Dr. Nadia Asandimitra H. SE., M.M  2 Dr. Ulil Hartono, SE., M.Sc  Learning Outcomes:  1. Demonstrate a responsible attitude towards work in their field of expertise independently;  2. Able to make decisions to solve problems and develop science and technology through an inter or multidisciplinary approach  3. Able to solve problems in the fields of business and finance through quantitative research  4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work  Description:  This course provides students with the ability to develop theoretical concepts based on financial accounting standards and understand financial report analysis techniques. This course studies the preparation of financial reports according to applicable accounting standards, as well as studying analytical techniques and how to interpret financial reports and disclosures related to financial reports for decision making. . The learning model used is case based learning through discussions, projects and presentations.  Reference:  1. Subramanyam & John J. Wild, Financial Statement Analysis, 11th edition, 2014.  2. Krishna G. Palepu & Paul M. Healy, 2013. Business Analysis and Valuation: Using Financial Statements  3. Aminu Abdulrahim Olatinka. 2022. Financial statement analysis as a tool for investment decisions and assessment of companies' performance. International Journal of Finance, Accounting, and Management. Volume 4 Issue 1 | |
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Advanced Strategic Management

Precondition :

Lecturers : 1. Prof. Dr. Hariyati, SE., M.Si., Ak., CA

2 Dr. Eni Wuryani, SE., M.Sc

Learning Outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the field of management accounting through research to solve managerial problems that have implications in the economic, social and behavioral fields

4. Able to manage research in the fields of business and finance and communicate the results

Description:

The course provides students with the ability to develop strategic management focused on strategy concepts and the process of strategy formulation, formation, implementation and evaluation. The scope of discussion in this course includes; determining strategic direction or vision (mission, vision, values and goals), external environmental analysis, identification of internal resources and capabilities, strategic development and selection at corporate, business and functional levels, strategy implementation and execution; and strategic evaluation and control. The learning model used is case based learning through discussions, projects and presentations regarding the development of innovation theory.

Reference:

1. David, Fred R. and David, Forest R. 2015. Strategic Management: Concepts and cases. Global Edition. 15th Edition.

Course Name: Proposal

Precondition : -

Teaching Lecturers: : 1. TEAM of Master of Accounting lecturers

Learning outcomes:

1. Internalize academic values, norms and ethics;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to develop knowledge of financial accounting and auditing, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description: This course provides the ability to design and compile a thesis proposal according to your interests and the chosen field or scientific group. The learning model used is project based learning through discussions and a thesis proposal preparation project.

Reference:

1. Guidelines for Final Projects, Scripts, Theses, Dissertations. (2023). Surabaya State University Chancellor's Regulation Number 55 of 2022

Course Name: Publications

Precondition : -

Teaching Lecturers: : 1. TEAM of Master of Accounting lecturers

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description: This course provides the ability to design and compile scientific work according to your interests and the chosen field or scientific family. .The learning model used is project based learning through discussions, projects and presentations regarding theoretical developments.

Reference:

1. Guidelines for Final Projects, Scripts, Theses, Dissertations. (2023). Surabaya State University Chancellor's Regulation Number 55 of 2022

Course Name: Thesis

Precondition : -

Teaching Lecturers: : 1. TEAM of Master of Accounting lecturers

Learning outcomes:

1. Demonstrate a responsible attitude towards work in their field of expertise independently;

2. Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them

3. Able to solve problems in the fields of business and finance through quantitative research

4. Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work

Description: This course provides the ability to design, compile and analyze a thesis scientific work according to your interests and the chosen field or scientific family. The learning model used is project based learning through discussions, thesis preparation projects.

Reference:

1. Guidelines for Final Projects, Scripts, Theses, Dissertations. (2023). Surabaya State University Chancellor's Regulation Number 55 of 2022