

Sarjana Akuntansi/Bachelor of Accounting (2021 Curriculum – IUP & Regular Program)**Semester 1**

No	Subject	Credit	Status	Prerequisite
1	Introduction to Accounting	3	Compulsory	
2	Systems and Information Technology	2	Compulsory	
3	Introduction to Economics	3	Compulsory	
4	Business Law	2	Compulsory	
5	Business Communication	2	Compulsory	
6	Islam Ulil Albab	3	Compulsory	
7	Pancasila Education	2	Compulsory	
8	English	2	Compulsory	

Semester 2

No	Subject	Credit	Status	Prerequisite
1	Intermediate Financial Accounting 1	3	Compulsory	Introduction to Accounting
2	Cost Accounting	3	Compulsory	Introduction to Accounting
3	Accounting Information System	3	Compulsory	Systems and Information Technology
4	Islamic Economics and Finance	3	Compulsory	Introduction to Economics
5	Mathematics for Economics and Bussiness	3	Compulsory	
6	Civics Education	2	Compulsory	
7	Academic Writing	2	Compulsory	

Semester 3

No	Subject	Credit	Status	Prerequisite
1	Intermediate Financial Accounting 2	3	Compulsory	Introduction to Accounting
2	Management Accounting	3	Compulsory	Introduction to Accounting

3	Systems Analysis and Design	3	Compulsory	Systems and Information Technology
4	Taxation	3	Compulsory	Intermediate Financial Accounting 1
5	Shariah Financial Accounting	3	Compulsory	Islamic Economics and Finance
6	Islamic Religion Education	2	Compulsory	
7	Shariah Entrepreneurship	3	Compulsory	

Semester 4

No	Subject	Credit	Status	Prerequisite
1	Advanced Accounting	3	Compulsory	Intermediate Financial Accounting 2
2	Management Information Systems	3	Compulsory	Accounting Information System
3	ERP Application Systems-SAP	3	Compulsory	Accounting Information System
4	Tax Management	3	Compulsory	Taxation
5	Auditing 1	3	Compulsory	Intermediate Financial Accounting 2 & Accounting Information System
6	Financial Management 1	3	Compulsory	Intermediate Financial Accounting 2
7	Descriptive Statistics	2	Compulsory	Mathematics for Economics and Business

Semester 5

No	Subject	Credit	Status	Prerequisite
1	Financial Statement Analysis	3	Compulsory	Intermediate Financial Accounting 2
2	Accounting Theory	3	Compulsory	Advanced Accounting
3	Management Control Systems	3	Compulsory	Management Accounting

4	Public Sector Accounting	3	Compulsory	Intermediate Financial Accounting 2
5	Technology-Based Audit	3	Compulsory	Auditing 1
6	Inferential Statistics	3	Compulsory	Descriptive Statistics

Semester 6

No	Subject	Credit	Status	Prerequisite
1	Cost Management	3	Compulsory	Cost Accounting
2	Governmental Accounting	3	Compulsory	Public Sector Accounting
3	Financial Management 2	3	Compulsory	Intermediate Financial Management 2
4	Risk and Investment Management	3	Compulsory	Financial Management 1
5	Accounting Data Analytics	3	Compulsory	Inferential Statistics
6	Accounting Research Method	3	Compulsory	Inferential Statistics, Academic Writing, and have completed a minimum of 100 credits

REGULAR/UNDERGRADUATE THESIS PATH

Semester 7

No	Subject	Credit	Status	Prerequisite
1	Digital Business	3	Compulsory	
2	Business and Professional Ethics	3	Compulsory	
3	Islam Rahmatan lil Alamin	3	Compulsory	
4	Community Development Participation (KKN)	2	Compulsory	Have completed a minimum of 100 credits; Cumulative GPA minimum 2.50
5	Accounting Competency Development	0	Compulsory	Have completed a minimum of 100 credits (excluding KKN); Cumulative GPA minimum 2.65; Minimum C for the following subjects: Accounting Theory, Management Control Systems, and Auditing 1

6	Elective 1	3	Elective	
7	Elective 2	3	Elective	

Semester 8

No	Subject	Credit	Status	Prerequisite
1	Undergraduate Thesis	4	Compulsory	Have completed a minimum of 123 credits (excluding KKN); Cumulative GPA minimum 2.60; Research Methodology minimum C; Students can only take a maximum of 20 credits (including thesis)
2	Elective 3	3	Elective	
3	Elective 4	3	Elective	
4	Elective 5	3	Elective	

INTERNSHIP PATH

Semester 7

No	Subject	Credit	Status	Prerequisite
1	Community Development Participation (KKN)	2	Compulsory	Have completed a minimum of 100 credits; Cumulative GPA minimum 2.50
2	Accounting Competency Development	0	Compulsory	Have completed a minimum of 114 credits (not included Thesis and KKN); Cumulative GPA minimum 2.65; Minimum C for the following subjects: Accounting Theory, Management Control Systems, and Auditing 1
3	Internship Proposal	2	Compulsory	Have completed a minimum of 123 credits; Cumulative GPA minimum 2.60; Research Methodology minimum C
4	Internship	6	Compulsory	

5	Internship Progress Report	2	Compulsory	
6	Digital Business	3	Compulsory	
7	Islam Rahmatan lil Alamin	3	Compulsory	

Semester 8

No	Subject	Credit	Status	Prerequisite
1	Internship Final Report	4	Compulsory	Have completed a minimum of 123 credits; Cumulative GPA minimum 2.60; Research Methodology minimum C
2	Internship Final Exam	3	Compulsory	
3	Internship Report Publication	3	Compulsory	
4	Business and Professional Ethics	3	Compulsory	

ENTREPRENEURSHIP PATH

Semester 7

No	Subject	Credit	Status	Prerequisite
1	Community Development Participation (KKN)	2	Compulsory	Have completed a minimum of 100 credits; Cumulative GPA minimum 2.50
2	Accounting Competency Development	0	Compulsory	Have completed a minimum of 114 credits (not included Thesis and KKN); Cumulative GPA minimum 2.65; Minimum C for the following subjects: Accounting Theory, Management Control Systems, and Auditing 1
3	Elective 1	3	Elective	
4	Elective 2	3	Elective	
5	Elective 3	3	Elective	
6	Elective 4	3	Elective	

Semester 8

No	Subject	Credit	Status	Prerequisite
1	Business Project	5	Compulsory	Have completed a minimum of 123 credits; Cumulative GPA minimum 2.60; Research Methodology minimum C
2	Business Project Final Exam	2	Compulsory	
3	Digital Business	3	Compulsory	
4	Business and Professional Ethics	3	Compulsory	
5	Islam Rahmatan lil Alamin	3	Compulsory	

ELECTIVE COURSES

No	Subject	Credit	Prerequisite
1	Intermediate Financial Accounting 3	3	Intermediate Financial Accounting 1
2	Contemporary Issues in Accounting 1	3	
3	Contemporary Issues in Accounting 2	3	
4	Contemporary Issues in Accounting 3	3	
5	Behavioral Accounting	3	Management Accounting
6	Strategic Management	3	Management Accounting
7	Corporate Governance	3	Management Accounting
8	Environmental and Social Accounting	3	Management Accounting
9	Business Process Integration-SAP	3	ERP Application System-SAP (min. A/B)
10	Decision Support System	3	Systems and Information Technology
11	Information System Audit	3	Accounting Information System
12	International Taxation	3	Taxation
13	Tax Planning	3	Taxation
14	ERP Government for Planning and Budgeting	3	Public Sector Accounting

15	ERP Government for Accounting and Reporting	3	Public Sector Accounting
16	Public Sector Audit	3	Auditing 1
17	Shariah Audit	3	Islamic Economics and Finance
18	Fiqh Muamalah	3	Islamic Economics and Finance
19	Shariah Financial Management	3	Islamic Economics and Finance
20	Forensic Audit	3	Auditing 1
21	Management Audit	3	Auditing 1
22	Internal Audit	3	Intermediate Financial Accounting 2 & Accounting Information System
23	Auditing 2	3	Intermediate Financial Accounting 2 & Accounting Information System
24	Capital Market Theory	3	Financial Management 1
25	Financial Engineering	3	Financial Management 1
26	Business Initiation and Feasibility Study	3	Shariah Entrepreneurship
27	Digital Marketing and Entrepreneurship	3	Shariah Entrepreneurship
28	Product Innovation	3	Shariah Entrepreneurship
29	MSME Accounting and Taxation	3	Shariah Entrepreneurship

Table of List of Compulsory Student Activities

No	Activity	Credit (skp)
1	Islamic Basic Values Training	20
2	Qur'anic Personal Development Training	20
3	Career and Self-Development Training	5
4	Islamic Leadership and Da'wa Training	5
5	Output Character Building	10

