

**CURRICULUM OF “FREEDOM TO LEARN”
ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PEMBANGUNAN NASIONAL
“VETERAN” JAWA TIMUR**

SEMESTER I

No.		Course Name	Credits	Prerequisites	
1	UV201101	Islam	3		
	UV201102	Protestant christianity			
	UV201103	Catholic christianity			
	UV201104	Hindu			
	UV201105	Buddhism			
	UV201106	Confucius			
2	UV201107	Pancasila	3		
3	UV201108	English I	2		
4	EA201111	Statistics	3		
5	EA201112	Economic Theory	3		
6	EA201113	Introduction to Business	3		
7	EA201114	Introduction to Accounting I (2 theoretical credits, 1 practical credit)	3		
8	EA201115	Arts and Personality (Sports)	0		
			20		

SEMESTER II

No.		Course Name	Credits	Prerequisites	
1	UV202109	Indonesian Language	3		
2	EA202116	Mandarin Language	2		
		Japanese Language			
3	EA202117	Business Law and Regulation	3		
4	EA202118	Quantitative Methods	3	EA201111	
5	EA202119	Introduction to Accounting II (2 theoretical credits, 1 practical credit)	3	EA201114	
6	EA202120	Business Communication	3	EA201113	
7	UV202110	English II	2	UV201108	
8	UV202111	Citizenship	3	UV201107	
			22		

SEMESTER III

No.		Course Name	Credits	Prerequisites	
1	UV203112	State Defense Education	3	UV202111	
2	EA203121	Business and Management Environment	3	EA202120	

3	EA203122	Intermediate Accounting I (2 theoretical credits, 1 practical credit)	3	EA202119	
4	EA203123	Financial Management	3	EA202119	
5	EA203124	Accounting System	3	EA202119	
6	EA203125	Cost Accounting	3	EA202119	
7	EA203126	Business and Professional Ethics	3	EA202120	
8	UV203113	Leadership	3	EA202120	
			24		

SEMESTER IV

No.		Course Name	Credits	Prerequisites	
1	EA204127	Accounting Information System	3	EA203124	
2	EA204128	Taxation I	2	EA202119	
3	EA204129	Taxation Cases – Personal Tax	2	EA202119	
4	EA204130	Managerial Accounting	3	EA203125	
5	EA204131	Public Sector Accounting	3	EA203125	
6	EA204132	Investment Management	3	EA203125	
7	EA204133	Intermediate Accounting II (2 theoretical credits, 1 practical credit)	3	EA203122	
8	EA204134	Accounting Design	3	EA203122	Min. 80 credits
9	FE201101	Practical Training (<i>Praktik Kerja Lapangan</i> – PKL)	2		Min. 100 credits
			24		

SEMESTER V

No.		Course Name	Credits	Prerequisites	
1	EA205135	Taxation II	2	EA204128	
2	EA205136	Taxation Cases II – Corporate Tax	2	EA204128	
3	EA205137	Advanced Accounting I	3	EA204133	
4	EA205138	Management Information System	3	EA204127	
5	EA205139	Auditing I	3	EA204133	
6	EA205140	Risk Management	3	EA204133	
7	EA205141	Business Feasibility Study	3	EA203123	
8	EA205142	Research methodology	3	90 SKS	
9	FE201102	Practical Training (<i>Praktik Kerja Lapangan</i> – PKL)	2		Min. 100 credits
			24		
		TOTAL SMT I-V		114	

SEMESTER VI (ELECTIVE)

No.		Course Name	Credits	Prerequisites
1	EA206143	Advanced Accounting II	3	EA205138
2	EA206144	Auditing II	3	EA205138
3	EA206145	Auditing Cases	2	EA205138

4	EA206146	Financial Statement Analysis	3	EA204133
5	EA206147	Contemporary Accounting Issues	3	EA205137
6	EA206148	Budgeting	3	EA203125
7	EA206149	Regional Financial Accounting	3	EA204133
8	EA206150	Regional Financial Accounting Cases	3	EA204133
9	EA206151	Auditing of Public Sector Accounting	3	EA204133
10	EA206152	Public Sector Strategic Management	3	EA204133
11	EA206153	State Defense Accounting	3	
12	EA206154	Banking Accounting	3	
13	EA206155	Sharia Accounting	3	
14	EA206156	Corporate Social Responsibility	3	
15	EA206157	Balanced Scorecard	3	
16	UV206115	Community Service Program (<i>Kuliah Kerja Nyata – KKN</i>)	2	Min. 100 credits
		OBLIGED TO TAKE 20 CREDITS		
			20	

SEMESTER VII

No.		Course Name	Credits	Prerequisites	
1	EA207158	Accounting Theory	3	EA205137	
2	EA207159	Internal Auditing	3	EA205139	
3	EA207160	Total Quality Management (TQM)	3	EA204130	
4	EA207161	Auditing Cases	3	EA205139	
5	EA207162	Management Control Systems	3	EA204130	
6	EA207163	Public Sector Accounting System	3	EA204131	
7	EA207164	Government System and Regional Autonomy	3	EA204131	
8	EA207165	Public Sector Budgeting	3	EA204131	
9	UV207166	Entrepreneurship	3	EA203123	
9	EA207167	Forensic Accounting	3		
10	EA207168	Non-Profit Financial Accounting	3		
11	EA207169	Health Accounting	3		
12	EA207170	Environmental Accounting	3		
13	EA207171	Agricultural Accounting	3		
14	UV206115	Community Service Program (<i>Kuliah Kerja Nyata – KKN</i>)	2		Min. 100 credits
15	FE201101	Thesis	6		
		OBLIGED TO TAKE 20 CREDITS			
			20		

SEMESTER VIII

No.		Course Name	Credits	Prerequisites	
1	FE201101	Thesis	6	Min. 138 credits	
2	FE201103	Internship	20	Comprehensive examination	