EVEN SEMESTER LEARNING PLAN 2021/2022
ACCOUNTING MASTER PROGRAM, FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS ESA UNGGUL

Courses	: **Seminar in Business Sector Accounting**	**Code of Courses**	: **MAK 317**
Prerequisite courses	: -	**Credits**	: **3**
Lecturer	: **Dr. Agus Munandar, SE., M.Sc.**	**Code of Lecturer**	: **8081**
Time Alocation	: Face to face course:14 x 150 minutes, no practicum		
Learning Outcome	: 1. Students are able to engage to broader perspective on contemporary issue in the business sector; 2. Students are able to solve the accounting practice problems based on research result; 3. Students are able to demonstrate the ability to communicate accounting concept and issue effectively.		

SESI	Ability	Learning Materials	Learning Methods	Reference	Assesment Indicator
1	Students are able to: a. understand the importance of accounting research. c. describe the research process. e. understand the criteria of good research. f. distinguish accounting research classifications.	Introduction to Professional Research • Knowledge about the Importance of Research and Managerial Effectiveness • The Hyphotetico-Deductive Method • Other Types of Research • The Hallmarks of Scientific Research	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Uma (1,2)	a. Understand the importance research. b. Describe the research process. c. Understand the criteria for a good research. f. Distinguish accounting research classifications.
2	Students are able to understand and analyze the development of the Institutional Structure of Financial Accounting	Development of the Institutional Structure of Financial Accounting • Historical Background and Development of Accounting Standard Setting in the United States. • Complexity of the Standard-Setting Proces • Significance of the Sarbanes-Oxley Bill and Other Current Developments in Accounting	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Wolk (3)	Understand the the development of the Institutional Structure of Financial Accounting.
3	Students are able to understand and analyze the implementation of Financial Accounting	Financial Accounting Standards for Micro, Small & Medium • SAK EMKM	1. Contextual instruction method	SAK EMKM	Understand the implementation of Financial Accounting Standards for Micro, Small & Medium

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	Standards for Micro, Small & Medium	• IFRS for SMEs Standard	2. Media: classroom, computer, LCD, whiteboard, web		
4	Students understand the sharia accounting standard and its implementation.	The Sharia Accounting Standard • History of AAOIFI • The Emergence of IFIs • Criticisms on Conventional Accounting • PSAK 101, 102, 105, and 106	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Suandi, A. B. (2013). Islamic accounting in Indonesia: A review from current global situation. *Islamic Accounting In Indonesia*, 241–264	Understand the the sharia accounting standard and its implementation.
5	Students understand the sharia accounting standard and its implementation.	The Sharia Accounting Standard • PSAK 101, 102, 105, and 106	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	• PSAK 101, 102, 105, and 106	Understand the the sharia accounting standard and its implementation.
6	Students are able to describe and critically analyze the implementation of government accounting standard in Indonesia.	Implementation of Government Accounting Standard in Indonesia: • PSAP 1 • PP 71 tahun 2010 • Undang-Undang Nomor 17 Tahun 2003	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	• PSAP 1 • PP 71 tahun 2010 • Undang-Undang Nomor 17 Tahun 2003	Describe the implementation of government accounting standard in Indonesia.
7	Students understand and are critically able to analyze the behavioral research in accounting.	Behavioral Research in Accounting. • Stakeholders of Financial Statement • History of Behavioral Research • Evaluation of an Article	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Sorensen, J.E. (1990), The behavioral study of accountants: A new school of behavioral research in accounting. Manage. Decis. Econ., 11: 327-341.	Understand the behavioral research in accounting.
Midterm Exam					
8	Students understand the sustainability of accounting and reporting.	Sustainability Accounting and Reporting. • Relevant Sustainability Issues of the Company • The Definition of Indicators and Measures	1. Contextual instruction method 2. Media: classroom,		Understand the sustainability of accounting and reporting.

		• Data Collection • Overall Performance Tracking and Measurement		computer, LCD, whiteboard, web		
9	Students understand and are abale to analyze The Contemporary Issue In Corporate Tax Strategy	Contemporary Issue In Corporate Tax Strategy	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	PSAK 46	Understand and analyze Contemporary Issue In Corporate Tax Strategy	
10	Students are able to analyze the issue of environmental management accounting.	Environmental Management Accounting	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Gunarathne, N. and Lee, K.-H. (2015), "Environmental Management Accounting (EMA) for environmental management and organizational change: An eco-control approach", *Journal of Accounting & Organizational Change*, Vol. 11 No. 3, pp. 362-383	Analyze the issue of environment al management accounting.	
11	Students understand and are able to analyze sustainability reporting based on GRI standard.	GRI Standard • GRI 101 • GRI 102 • GRI 103	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	GRI Standard • GRI 101 • GRI 102 • GRI 103	Understand and analyze sustainability reporting based on GRI standard.	
12	Students are able to provide explanation for financial statement analysis.	Financial Statement Analysis • Concept of Financial Statement Analysis • Principal Componen Analysis	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Mbona, R.M. and Yusheng, K. (2019), "Financial statement analysis: Principal component analysis (PCA) approach case study on China telecoms industry", *Asian Journal of Accounting Research*, Vol. 4 No. 2, pp. 233-245	Able to provide explanation for financial statement result.	

13	Students are able to analyze and explain the implementation of business sector concept in public sector.	New Public Management	1. Contextual instruction method 2. Media: classroom, computer, LCD, whiteboard, web	Steccolini, I. (2019), "Accounting and the post-new public management: Re-considering publicness in accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 32 No. 1, pp. 255-279	Able to analyze and explain the implementation of business sector concept in public sector.
14	Students are able to provide a research topic in business sector.	Research Proposal Presentation • Presentation of Individual Research Topic • Evaluation of Research Topic	1. Presentation 2. Small Group Discussion 3. Case study	Research Topic	a. Present individual research opic b. Evaluating research topic

Final Exam

Learning Experience and Referrences

Learning Experience	Students gain learning experiences through the following assignments: 　1. Presenting material 　2. Discuss the material in class 　3. Identify financial concepts 　4. Doing Quiz 　5. Make a research proposal
Referrences	[1]　Uma Sekaran and Roger Bougie, "Research Method for Business Textbook (A Skill Building Approa)," *United States John Wiley Sons Inc.*, 2016. [2]　H. I. Wolk, J. L. Dodd, and J. J. Rozycki, *Accounting Theory: Conceptual Issues in a Political and Economic Environment*. 2017. [3]　Ikatan Akuntan Indonesia, "Standar Akuntansi Keuangan- IAI Global," *IAI Global*. 2016. [4]　A. B. Suandi, "Islamic accounting in Indonesia : A review from current global situation," *Islam. Account. Indones.*, 2013. [5]　J. E. Sorensen, "The behavioral study of accountants: A new school of behavioral research in accounting," *Manag. Decis. Econ.*, vol. 11, no. 5, 1990, doi: 10.1002/mde.4090110506. [6]　N. Gunarathne and K. H. Lee, "Environmental Management Accounting (EMA) for environmental management and organizational change An eco-control approach," *J. Account. Organ. Chang.*, vol. 11, no. 3, 2015, doi: 10.1108/JAOC-10-2013-0078.

[7]   GRI, "GRI Standards Glossary 2020," *GRI Stand.*, 2020.

[8]   GRI, "GRI Standards," *Global Reporting Initiative*. 2021.

[9]   I. Steccolini, "Accounting and the post-new public management: Re-considering publicness in accounting research," *Accounting, Audit. Account. J.*, vol. 32, no. 1, 2019, doi: 10.1108/AAAJ-03-2018-3423.

[10]   R. M. Mbona and K. Yusheng, "Financial statement analysis: Principal component analysis (PCA) approach case study on China telecoms industry," *Asian J. Account. Res.*, vol. 4, no. 2, 2019, doi: 10.1108/AJAR-05-2019-0037.

Grading System and Evaluation

Evaluation System	Total Grade Conversion as a follows,

Total	Nilai	Total	Nilai
> 80,00	A	62,50 – 64,99	C+
77,50 – 79,99	A-	60,00 – 62,49	C
75,00 – 77,49	A/B	55,00 – 56,99	C-
72,50– 74,99	B+	50,00 – 54,99	C/D
70,00 – 72,49	B	45,00 – 49,99	D+
67,50 – 69,99	B-	40,00 – 44,99	D
65,00 – 67,49	B/C	< 40	E

Overal Course Grade

Oral Presenttion   = 15%
Individual assignment = 20%
Quiz   = 15%
Midterm Exam   = 25%
Final Exam   = 25%

* Students who take the course are declared to have passed the course if the average score reaches a minimum of 70 points (B), if this indicator has not been achieved, they will repeat the course.

Place, Date : Jakarta, 14 June 2021	Place, Date : Jakarta, 10 Mei 2021	Place, Date : 2 February 2021
Approved by Head of Master of Accounting	Reviewed by Sosical Science Cluster	Prepared by,
Dr. Agus Munandar, SE., M.Sc	**Dr. Mayangsari Edastami, ME**	**Dr. Agus Munandar, SE., M.Sc**