

FACULTY OF BUSINESS ADMINISTRATION AND HUMANITIES  
DEPARTMENT OF ACCOUNTING

Semester 1			Semester 2		
Course	SKS	ECTS	Course	SKS	ECTS
English 1	2	3	English 2	2	3
Introduction to Business Administration	4	6	Financial Accounting	3	4
Introduction to Accounting	3	4	Cost Accounting	3	4
Microeconomics	3	4	Corporate Finance	3	4
Business Mathematics	3	4	Macroeconomics	3	4
Business Communication	2	3	Principles of Marketing	3	4
Interpersonal Skills	2	3	Professional Development	3	4
Business Law	3	4	Ethics and Religious Philosophy	2	3
<b>Total mandatory</b>	<b>22</b>	<b>31</b>	<b>Total mandatory</b>	<b>22</b>	<b>30</b>
<b>Extracurricular Courses</b>			<b>Extracurricular Courses</b>		
German Language and Culture 1	2		German Language and Culture 2	2	
Mandarin Language and Culture 1	2		Mandarin Language and Culture 2	2	
<b>Total</b>	<b>26</b>	<b>31</b>	<b>Total</b>	<b>26</b>	<b>30</b>

Semester 3			Semester 4		
Course	SKS	ECTS	Course	SKS	ECTS
Internship 1 (Indonesia)	3	20	English 3	2	3
Intermediate Accounting 1	3	4	Intermediate Accounting 2	3	4
Management Accounting	3	4	Auditing 1	3	4
Accounting Information System	3	4	Public Sector Accounting	3	4
Analytical and Creative Thinking	2	3	Accounting Software Application	3	4
			Taxation 1	3	4
			Capital Market and Investment	3	4
			Pancasila and Civic	3	4
<b>Total mandatory</b>	<b>14</b>	<b>35</b>	<b>Total mandatory</b>	<b>23</b>	<b>31</b>
<b>Extracurricular Courses</b>			<b>Extracurricular Courses</b>		
			German Language and Culture 3	4	
			Mandarin Language and Culture 3	4	
			<b>Total</b>	<b>31</b>	<b>31</b>

Semester 5			Semester 6		
Course	SKS	ECTS	Course	SKS	ECTS
English 4	2	3	Internship 2 (abroad)	6	30
Advanced Accounting 1	3	4			
Auditing 2	3	4			
Taxation 2	3	4			
Financial Statement Analysis	3	4			
Entrepreneurship	3	4			
Indonesian Language	2	2			
Elective subject 1	3	4			
<b>Total mandatory</b>	<b>22</b>	<b>29</b>	<b>Total mandatory</b>	<b>6</b>	<b>30</b>
<b>Extracurricular Courses</b>			<b>Extracurricular Courses</b>		
German Language and Culture 4	4				
Mandarin Language and Culture 4	4				
<b>Total</b>	<b>30</b>	<b>29</b>	<b>Total</b>	<b>6</b>	<b>30</b>

Semester 7			Semester 8		
Course	SKS	ECTS	Course	SKS	ECTS
English 5	2	3	Seminar in Accounting	3	4
Advanced Accounting 2	3	4	Oral Final Study Examination (OFSE)	3	4
Accounting Theory	3	4	Thesis	6	15
Ethic in Accounting	3	4			
Business Research Methodology	2	3			
Business Statistics	3	4			
Strategic Management	3	4			
Elective subject 2	2	3			
Elective subject 3	2	3			
<b>Total mandatory</b>	<b>23</b>	<b>32</b>	<b>Total mandatory</b>	<b>12</b>	<b>23</b>
<b>Total</b>	<b>23</b>	<b>32</b>	<b>Total</b>	<b>12</b>	<b>23</b>

Elective subjects (Semester 5)			Elective subjects (Semester 7)				
Elective 1	Risk Management	3	4	Elective 2	Advanced Auditing	2	3
	Corporate Governance	3	4		Environmental Accounting	2	3
				Elective 3	Corporate Social Responsibility	2	3
					Enterprise Resource Planning	2	3