



B.E.D.A

(BRAVE, ENERGIK, DYNAMIC, ACCOUNTABLE)



CURRICULUM OF THE BACHELOR OF ACCOUNTING STUDY

FACULTY OF SOCIAL & BUSINESS SCIENCES
AISYAH PRINGSEWU UNIVERSITY

20
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**FACULTY OF SOCIAL & BUSINESS SCIENCES
AISYAH PRINGSEWU UNIVERSITY**



CURRICULUM DOCUMENTS

ACCOUNTING STUDY PROGRAMME



DOCUMENTS

Compilation of Higher Education Curriculum ACCOUNTING Undergraduate Study Programme

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Study Programme : S1 Accounting

Faculty : Faculty of Social and Business

University : Aisyah Pringsewu University

MINISTRY OF EDUCATION AND CULTURE

AI SYAH PRINGSEWU UNIVERSITY

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INTRODUCTION

Praise Allah SWT, who has bestowed His grace and guidance so that the S1 Accounting study program curriculum at Aisyah University Pringsewu can be completed on time. This curriculum aims to guide all academicians of the S1 Accounting Study Program at Aisyah University Pringsewu in achieving the vision, mission, goals, and objectives set and to guide the preparation of a performance-based operational plan each year. The curriculum is needed to produce competent graduates according to the demands of KKNI based on OBE (Outcome Based Education), who not only excel in the academic field but also have soft skills as a provision to compete in the world of work.

The basis for planning, developing and updating the curriculum is the issuance of Law No. 12/2012 on Higher Education, Presidential Regulation No. 8/2012 on the Indonesian National Qualifications Framework (KKNI), Minister of Research, Technology and Higher Education Regulation No. 44/2015 on National Higher Education Standards, and Government Regulation No. 4/2012 on the Implementation of Higher Education. The curriculum must be updated to meet these demands. The Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud RI) is developing a new curriculum, **Merdeka Belajar**. Merdeka Belajar is a new policy program launched by the Minister of Education and Culture of the Indonesian Advanced Indonesia Cabinet. Merdeka Belajar Kampus Merdeka's (MBKM) curriculum will soon be implemented in the Accounting Study Program at Aisyah Pringsewu University.

Pringsewu, July (2022).

Head of Accounting Study Program

Andi Mulyno, S.E.,M.Ak

NIDN. 0221028902



IDENTITY OF STUDY PROGRAMME

1	Name of University (PT)	AISYAH PRINGSEWU UNIVERSITY <input type="checkbox"/> PTN <input type="checkbox"/> PTS
	2	Faculty
3	Department	Accounting
4	Study Programme	Accounting
5	Address of Study Programme	Jl. Jend. A. Yani No 1A Tambahrejo Gadingrejo Pringsewu
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1 Foundations of the Curriculum

1.1 Philosophical Foundation

Philosophical guidelines in the development, implementation and improvement of the quality of education refer to the philosophies of perennialism, essentialism, progressivism, and pekrontraksionism in higher education.

Philosophy of Parentialism

1) Philosophy of Parentialism

According to Saidah, (2020) the perennial school of philosophy asserts that education is directed at developing students' intellectual abilities through the provision of eternal, universal, and absolute knowledge. This means that education is 'continuing throughout the whole year,' which means that education has a continuous and eternal nature (Mu'ammam, 2014).

2) Essentialism Philosophy

Essentialism is one of the schools used in the philosophy of education. Essentialism requires that the foundations of education be essential values that have been tested over time, are guiding, and have descended from era to era (Saidah, 2020). The school of Essentialism believes that education that rests on a view of flexibility can be a source of changing views, easily shaken, less directed, and less stable (Thaib, 2015). Therefore, education needs to have a value footing that can bring stability, has been tested over time, is durable, and has clarity.

3) Philosophy of Progressivism

The philosophy of progressivism is one of the schools of modern educational philosophy that requires changes in the implementation of education to be more advanced (Fadlillah, 2017). Progressivism is implemented by emphasising democratic education. In democratic education, educators value the various potentials possessed by students, and learning is more learner-centred, while educators are only facilitators.

4) Pekontraksionism Philosophy

The philosophy of progressivism is one of the schools of modern educational philosophy that requires changes in the implementation of education to be



more advanced (Fadlillah, 2017). Progressivism in education is implemented by emphasising democratic education. In democratic education, educators value the various potentials possessed by students, and learning is more learner-centred, while educators are only facilitators, guides and directors for the development of students.

1.2 Sociological foundation

Curriculum development as an educational tool consists of goals, materials, learning activities and a positive learning environment to obtain learner experiences relevant to personal and social development (Ornstein & Hunkins, 2014, p. 128). Thus, the curriculum must be able to pass on culture from one generation to the next amidst the effects of globalisation. The curriculum needs to be built based on local wisdom to maintain local culture's existence amid globalisation. Therefore, the study programme as an education provider in higher education is expected to mix the interests of advancing the learning process toward advancing science and technology with elements of cultural diversity. The goal is to produce learning outcomes with the ability to understand cultural diversity in society.

1.3 Historical Foundation

The Bachelor of Accounting Study Programme is one of the study programmes under the Faculty of Social Business at Aisyah Pringsewu University, and it is developing within Aisyah Pringsewu University. The Faculty of Social Business was established in conjunction with the Minister of Research, Technology and Higher Education Decree No. 417/KPT/I/2019 concerning Permission to Merger Aisyah Pringsewu College of Health Sciences in Tanggamus Regency, Aisyah College of Technology in Pringsewu Regency, and Medica Bakti Nusantara Academy of Midwifery in Pringsewu Regency into Aisyah Pringsewu University in Pringsewu Regency, Lampung Province, organised by Aisyah Lampung Foundation. The 2019/2020 academic year is the first year the SThe Bachelor of Accounting Study Programme of the Faculty of Social Business starts its new academic year using the Study Programme Establishment Curriculum. Currently, the study program is updating the curriculum by designing an OBE (Outcome Education) curriculum that not only excels in the academic field but also has soft skills as a provision to compete in the world of work. The Merdeka Learning



Campus Merdeka (MBKM) curriculum will soon be implemented in the Accounting Study Program at Aisyah Pringsewu University.

1.4 Legal Foundation

1. Law of the Republic of Indonesia Number 14 Year 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 Number 157, Supplement to State Gazette of the Republic of Indonesia Number 4586);
2. Law of the Republic of Indonesia Number 12 of 2012 on Higher Education (State Gazette of the Republic of Indonesia of 2012 Number 158, Supplement to State Gazette of the Republic of Indonesia Number 5336);
3. Presidential Regulation of the Republic of Indonesia Number 8 of 2012, concerning the Indonesian National Qualifications Framework (KKNI);
4. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 73 of 2013, Regarding the Implementation of KKNI in the Field of Higher Education;
5. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020, Regarding National Higher Education Standards;
6. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 5 of 2020, Regarding Accreditation of Study Programmes and Higher Education;
7. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 7 of 2020, Concerning the Establishment, Amendment, Dissolution of State Universities, and Establishment, Amendment, Revocation of PTS Licences;
8. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 81 of 2014 Concerning Diplomas, Certificates of Competence, and Professional Certificates in Higher Education;
9. Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia
10. Guidebook for preparing KPT in the Industrial Era 4.0 to Support Merdeka Learning Merdeka Campus, Ditjen Belmawa, Dikti-Kemendikbud, 2020.
11. Guidebook for Merdeka Belajar - Kampus Merdeka, Ditjen Belmawa, Dikti-Kemendikbud, 2020.
12. Aisyah Lampung Foundation Deed No. 45 dated 20 October 2009 concerning the



deed of establishment of the Aisyah Lampung Foundation.

13. Decree of the Ministry of Law and Human Rights of the Republic of Indonesia Directorate General of General Legal Administration No. AHU - 616.AH.01.04 of 2011 on the Endorsement of Aisyah Lampung Foundation.

14. Decree of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 417/KPT/I/2019 on Permission to Merger the Pringsewu College of Health Sciences in Tanggamus Regency, Aisyah College of Technology in Pringsewu Regency, and Medica Bakti Nusantara Midwifery Academy in Pringsewu Regency into Aisyah Pringsewu University in Pringsewu Regency Lampung Organised by Aisyah Lampung Foundation.



2 Vision, Mission, Objectives, and Strategy of the accounting department

2.1 Vision and Mission of Aisyah Pringsewu

University

Vision:

“To become an excellent university by strengthening governance in organising learning based on digital technology innovation to contribute to sustainable, competitive and Indonesian human development based on akhlakul kharimah values”.

Mission :

1. Producing graduates who are competitive and have moral values.
2. Organising tri dharma that is integrated, innovative and based on digital technology.
3. Organising professional and sustainable higher education governance to improve the image of higher education.
4. Establishing a network of cooperation both nationally and internationally.

2.2 Vision and Mission of the Faculty of Social and Business

Vision :

“To become a superior study program as a centre for providing education in the field of health accounting with the use of digital technology based on moral values”

Misi:

1. Organising a technology-based education and learning system that is relevant to the world of work for the realisation of ‘creative and innovative’ Islamic resources in the field of Social and Business.
2. Carrying out research activities that contribute to sustainable human development in Indonesia based on moral values.
3. Carry out community service activities with the application of technology in supporting university work programmes.
4. Organising a good governance system through an integrated information technology-based service system.

2.3 Vision and Mission of the Accounting Study Programme

Vision :



‘To become a superior study programme as a centre for providing education in the field of health accounting with the use of digital technology based on moral values.’

Misi :

1. Organising professional accounting education in the health field that prioritises moral values using technology.
2. Organising professional and sustainable higher education governance to improve the image of accounting study programmes.
3. Carrying out creative, innovative, applicable and sustainable research and community service activities to support the health sector's accounting development.
4. Developing good cooperation networks at the national and international levels.

2.4 Educational Objectives of the Study Programme (TPPS)

1. To produce professional graduates in the field of health accounting who have a moral foundation, integrity, discipline, and social responsibility and can keep up with national and global changes based on Akhlaqul Kharimah values.
2. The realisation of a professional and sustainable higher education governance system to improve the image of the accounting study programme.
3. Producing creative, innovative, applicable and sustainable scientific works in the development of health accounting.
4. Produce good cooperation at the national and international levels.

2.5 Strategy

1. Improving the quality of human resources with BEDA character Programme indicators:

- a. Number of lecturers with the academic rank of lector
- b. The proportion of UAP lecturers becoming guest lecturers at domestic and foreign universities
- c. Percentage of education personnel who have competency certificates
- d. Number of lecturers with doctoral qualifications

2. Improving the quality of governance and institutions

Programme indicators:

- a. Accreditation of Superior Study Programmes
- b. KAP audit financial report opinion

3. Improved governance and institutional quality



Programme indicators:

- a. Accreditation of Superior Study Programmes
- b. KAP audit financial report opinion
4. Development and integration of UAP campus utilisation Programme indicators:
 - a. Percentage of shared infrastructure utilisation in tridarma of higher education services
 - b. Increasing the quantity and quality of facilities and infrastructure to support the tridarma of higher education
5. Mainstreaming research in the integrated activities of the three pillars of higher education Programme indicators:
 - a. Number of scientific publications by lecturers in accredited national journals
 - b. Number of scientific publications by lecturers in reputable international journals
 - c. A number of lecturers' research results from national competitions
 - d. Number of journals owned by the UAP Accounting Study Programme
6. Increasing innovation and cooperation oriented towards the independence of the UAP Accounting Study Programme

Programme indicators:

- a. Number of innovation products
- b. Number of patents and intellectual property rights
- c. Number of prototypes
- d. UAP obtained several non-institutional fee funds
- e. Number of students receiving scholarships
- f. Number of student creativity programme (PKM) proposals resulting from national competition (DIKTI)
- g. Number of student entrepreneurs
- h. Number of medals/awards/certificates from national and international competitions.

2.6 University Value

In implementing education by statutory regulations, Aisyah Pringsewu University applies the University Values, namely Professional and Moral. With the approach of the Islamic Scientific Model (MII), 'Fostering noble morals and



developing technology in national development' with the slogan Brave, Energetic, Dynamics, Accountable (BEDA), the values contained in these two approaches become the basis for affirming the vision of Aisyah Pringsewu University and become a guide for the academic community in achieving the vision and mission of Aisyah Pringsewu University.

3. Results of Curriculum Evaluation & Tracer Study

3.1 Curriculum Evaluation

The curriculum is a set of plans and arrangements regarding the content, study materials, lessons, and how to deliver and assess them. These are used as guidelines for organising teaching and learning activities. The S1 Accounting curriculum refers to the Indonesian Law Number 12 of 2012 concerning Higher Education, Presidential Regulation Number 8 of 2012 concerning the Indonesian National Qualifications Framework (KKNI), Permenristekdikti Number 44 of 2015 concerning National Higher Education Standards, Government Regulation Number 4 of 2012 concerning the Implementation of Higher Education.

The preparation of the S1 Accounting curriculum is based on the National Higher Education Standards (SN DIKTI) according to the Indonesian National Qualifications Framework level, which is a framework for levelling learning outcomes to equalise the output of formal, non-formal and informal education fields. National Higher Education Standards are a set of standards covering National Education Standards, National Research Standards, and National Community Service Standards. National Education Standards are the minimum criteria for learning at the higher education level in tertiary institutions throughout the jurisdiction of the Unitary State of the Republic of Indonesia. By the 2014 National Higher Education Standards provisions, each study programme must be equipped with learning outcome targets as a form of accountability for programme implementation.

For the learning targets compiled in the curriculum to be achieved, it is necessary to evaluate the implementation of the curriculum. The purpose of evaluating the implementation of the curriculum is to see whether the existing curriculum can provide a reference for activities that can deliver graduates to meet



predetermined criteria. Currently, the Study Programme



Aisyah Pringsewu University Accounting is developing a new curriculum, namely Merdeka Belajar. Merdeka Belajar is a new policy programme from the Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud RI) launched by the Indonesian Minister of Education and Culture of the Advanced Indonesia Cabinet. The Merdeka Learning Independent Campus (MBKM) curriculum will be implemented shortly, so it is necessary to evaluate the KKNi curriculum to the MBKM curriculum. The stages that have been carried out in evaluating the KKNi curriculum to the MBKM curriculum include:

- a) Inviting stakeholders for graduates of the Accounting Study Program at Aisyah Pringsewu University Lampung in the Curriculum Review Workshop of the Accounting Study Program at Aisyah Pringsewu University Lampung about the needs of users or stakeholders for graduates from the Accounting Study Program. The BSI (Bank Syariah Indonesia), the KOPERINDAG Office (Office of Cooperatives, Industry and Trade), the Indonesian Accountants Association Lampung Region, and the internal campus, namely the Accounting study programme and the dean, each expressed the needs of their point of view.

The results of the discussion obtained the following results: dsfd

- 1) The Accounting graduate profile includes accounting graduates who are prepared to become academics, practitioners, and entrepreneurs so that S1 Accounting graduates can work in various job settings related to the workforce in the fields of Financial Accountants, Management Accountants, Sharia Accountants, and independent business actors.
- 2) Formulation of new Graduate Learning Outcomes (LLOs)
- 3) Organising courses and preparing learning tools Organising MBKM curriculum courses and preparing learning tools such as Semester Learning Plans (SSP), teaching materials and MBKM curriculum learning methods.

- b) Developing evaluation instruments

The MBKM Curriculum evaluation instrument is compiled and developed by adjusting and modifying existing evaluation instruments. The process involves not only the Quality Assurance Unit of the Study Program but also the Faculty Quality Assurance Unit and the University Internal Quality Assurance Agency.



3.2 Tracer Study

Tracer Study is a method several universities use to obtain feedback from alumni, especially in Indonesia. The tracer study at Aisyah Pringsewu University uses the implementation of the tracer study submitted by the Director General of Higher Education (DIKTI). Its implementation is divided into four stages: planning, preparation, implementation, and closing of questionnaires, as well as data analysis and the report stage. The tracer study was implemented for 6 months through surveys sent via email or WhatsApp app, adjusted to the BAAK data.

The primary purpose of the Tracer Study is to collect information from alumni about input related to matters that need to be developed in learning in the study programme for the improvement of the teaching process in the future. In addition, Tracer Study is also needed for:

- a. Obtain feedback from alumni and graduate users regarding the learning process
- b. Measure the satisfaction of alumni and graduate users with an education programme for accounting study
- c. The match between the curriculum and the desires of the market will be seen if it is known about the activities of alumni in employment

The Accounting Study Programme at Aisyah Pringsewu University has yet to conduct a Tracer Study because it has yet to produce graduates, so it has not obtained information related to alumni feedback on the learning and education process in the study programme.



4 Graduate Profile & Formulation of Graduate Learning Outcomes (ELOs)

4.1 Graduate Profile

Aisyah Pringsewu University Accounting graduates are competent and knowledgeable in technology-based financial, management, and sharia accounting, which prioritises moral values. Based on this, the following table describes the profile of graduates of the Accounting Study Programme at Aisyah Pringsewu University.

4.2 Table 4.1 Graduate Profile

No	Graduate Profile (PL)	Description of Graduate Profile
PL1	Financial Accountants	a. Able to present and communicate complete financial statements for various forms of entities (services, trade) by financial accounting standards and moral values. b. Able to analyse and interpret the results of financial statements of commercial companies, government agencies, and Islamic financial institutions.
PL2	Management Accountant	a. Able to present and communicate accounting information to support management in carrying out the planning function. b. Able to present and communicate accounting information to support management in carrying out the control function. c. Able to present and communicate accounting information to support management in carrying out performance evaluation and feedback functions



4.3 Formulation of ELOs

Table 4.2 Learning Outcomes of Study Programme Graduates

SLOs Attitude	
S1	Pious to God Almighty and able to show a religious attitude.
S2	Uphold human values in carrying out duties based on religion, morals, and ethics based on the values of akhlaqul Karimah, and show an attitude of responsibility for independent work in their field of expertise.
General Skills SLOs	
KU1	Can apply logical, critical, systematic, and innovative thinking in developing or implementing science and technology that pays attention to and applies humanities values to their expertise.
KU2	Can make appropriate decisions in the context of problem-solving in their field of expertise based on information and data analysis results.
KU3	Is responsible for achieving group work results and supervising and evaluating the completion of work assigned to workers under their responsibility.
KU4	Able to conduct a self-evaluation process of the workgroup and supervise and evaluate the completion of work assigned to workers under the responsibility.
Specific Skill ELOs (KK)	
KK1	Able to independently prepare, analyse, and interpret financial statements of separate entities by applying accounting principles for transactions by applicable general financial accounting standards and ETAP financial accounting standards.
KK2	Able to independently prepare and analyse management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision-making and management control by applying management accounting techniques.
Knowledge Mastery SLOs	
PP1	Mastering the concepts and principles of economics, quality management, investment, auditing, taxation, business ethics and law
PP2	Possess in-depth theoretical concepts of the basic framework for preparing financial statements, accounting policies and principles, accounting cycle, recognition, measurement, presentation and disclosure of financial statement elements and financial statement analysis.
PP3	Possess in-depth theoretical concepts of calculation and control of production and service costs, planning and budgeting, activity-based management and work measurement and control.
PP4	Master the concepts, principles and techniques of financial management, including financial decisions, time value of money, capital budgeting, capital structure, cost of capital and financing, working capital requirements and cash flow analysis.



4.4 Learning Outcomes and Graduate profiles

CPL ACCOUNTING STUDY PROGRAMME		PL 1	PL 2
SLOs Attitude			
S1	Pious to God Almighty and able to show a religious attitude.	✓	✓
S2	Uphold human values in carrying out duties based on religion, morals, and ethics based on the values of akhlaqul Karimah, and show an attitude of responsibility for independent work in their field of expertise.	✓	✓
General Skills SLOs			
KU1	Can apply logical, critical, systematic, and innovative thinking in developing or implementing science and technology that pays attention to and applies humanities values to their expertise.	✓	✓
KU2	Can make appropriate decisions in the context of problem-solving in their field of expertise based on information and data analysis results.	✓	✓
KU3	Is responsible for achieving group work results and supervising and evaluating the completion of work assigned to workers under their responsibility.	✓	✓
KU4	Able to conduct a self-evaluation process of the workgroup and supervise and evaluate the completion of work assigned to workers under the responsibility.	✓	✓
Specific Skill ELOs (KK)			
KK1	Able to independently prepare, analyse, and interpret financial statements of separate entities by applying accounting principles for transactions by applicable general financial accounting standards and ETAP financial accounting standards.	✓	✓
KK2	Able to independently prepare and analyse management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision-making and management control by applying management accounting techniques.	✓	✓
Knowledge Mastery SLOs			
PP1	Mastering the concepts and principles of economics, quality management, investment, auditing, taxation, business ethics and law	✓	✓
PP2	Possess in-depth theoretical concepts of the basic framework for preparing financial statements, accounting policies and principles, accounting cycle, recognition, measurement, presentation and disclosure of financial statement elements and financial statement analysis.	✓	✓
PP3	Possess in-depth theoretical concepts of calculation and control of production and service costs, planning and budgeting, activity-based management and work measurement and control.	✓	✓
PP4	Master the concepts, principles and techniques of financial management, including financial decisions, time value of money, capital budgeting, capital structure, cost of capital and financing, working capital requirements and cash flow analysis.	✓	✓



4.5 Learning Outcomes of Graduate Profiles

Description Level 6 KKNI	Specific Description	CP Financial Accounting (PL1)	CP Management Accounting (PL2)
Able to apply the field of expertise and utilise science and technology in their fields in problem solving and able to adapt to the situation at hand.	Able to apply the concepts of Financial accounting	Understand the principles, policies, basic framework and preparation and presentation of financial accounting reports	
	Able to apply the concepts of Management accounting		Understand the principles, policies, basic framework and preparation and presentation of management accounting reports
	Able to apply the concept of Auditing	Understand the principles of planning to reporting audit results both external, internal and compliance audits	Understand the principles of planning to reporting audit results both external, internal and compliance audits
	Able to apply public sector accounting concepts	Understand policies / regulations, principles and preparation of public sector accounting financial statements	Understand the policies / regulations, principles and preparation of public sector accounting financial statements
	Able to utilise science and technology in the field of financial accounting	Mastering the process of preparing financial reports by utilising applications	
Mastering the theoretical concepts of certain fields of knowledge in general and the theoretical concepts of specialised parts in the field of knowledge in depth, and able to formulate procedural problem solving.	Able to apply the concept of taxation science	Understand the principles, policies and calculations of taxation in Indonesia	Understand the principles, policies and calculations of taxation in Indonesia
	Able to apply the concept of General Basic Science and Language	Understand the principles in the concept of general basic science and language	Understand the principles in the concept of general basic science and language
	Able to apply socio-economic concepts	Understand the principles in the concept of socio-	Understand the principles in the



		economic science	concept of socio-economic science
	Able to formulate the completion of accounting procedures	Understand problem solving mechanisms in accounting science	Understand problem solving mechanisms in accounting science
Able to make the right decision based on information and data analysis, and able to provide guidance in choosing various alternative solutions independently and in groups.	Able to make the right decision based on information and data analysis	Able to analyse the performance that has been carried out and make decisions on the results of the analysis of financial statements that have been made	Able to analyse the performance that has been carried out and make decisions on the results of the analysis of financial statements that have been made
	Able to provide guidance in choosing various alternative solutions independently and in groups	Able to communicate related to performance analysis that has been done	Able to communicate related to performance analysis that has been done
Responsible for own work and can be given responsibility for the achievement of organisational work results.	Professionally and ethically responsible for the achievement of individual work results	Able to have a self-development orientation in supporting their business	Able to have a self-development orientation in supporting their business
	Behave in accordance with Islamic values	1. Piety to Allah SWT 2. Uphold Islamic values in every activity 3. Internalise Islamic values, norms and academic ethics	1. Piety to Allah SWT 2. Uphold Islamic values in every activity 3. Internalise Islamic values, norms and academic ethics



5. Distribution of Accounting Study Programme Courses

5.1 List of Courses and Determination of Credit Weights

Semester I Course

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	UAP101	Akhlaqul Kharimah	1	1	2	UNIV	
2	MKD102A KT	Pendidikan Agama Islam	2	0	2	MKD	
3	MKD103 AKT	Pendidikan Pancasila	2	-	2	MKD	
4	MKD104 AKT	Bahasa Indonesia	2	-	2	MKD	
5	AKN105	Pengantar Manajemen	3	-	3	Prodi	
6	AKN106	Pengantar Ekonomi	3	-	3	Prodi	
7	AKN107	Pengantar Bisnis	2	1	3	Prodi	
8	AKN108	Pengantar Akuntansi I	2	1	3	Prodi	
Jumlah			17	3	20		

Mata Kuliah Semester II

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	UAP201	Alquran Hadist	1	1	2	UNIV	
2	UAP202	Kewirausahaan	1	2	3	UNIV	
3	MKD203 AKT	Bahasa Inggris	2	0	2	MKD	
4	MKD204 AKT	Pendidikan Kewarganegaraan	2	0	2	MKD	
5	AKN205	Teori Ekonomi Mikro	3	0	3	Prodi	
6	AKN206	Aspek Hukum Dalam Bisnis	3	0	3	Prodi	
7	AKN207	Matematika Bisnis	2	1	3	Prodi	
8	AKN208	Pengantar Akuntansi II	1	2	3	Prodi	Pengantar Akuntansi I
Jumlah			15	6	21		

**Mata Kuliah Semester III**

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	FSB301	Komunikasi Bisnis	2	1	3	FAK	
2	AKN302	Akuntansi Kesehatan	3	0	3	Prodi	Pengantar Akuntansi II
3	AKN303	Manajemen Keuangan	2	1	3	Prodi	
4	AKN304	Akuntansi Keuangan Menengah I	1	2	3	Prodi	Pengantar Akuntansi II
5	AKN305	Akuntansi Biaya	2	1	3	Prodi	Pengantar Akuntansi II
6	AKN306	Pengantar Pasar Modal	3	0	3	Prodi	
7	AKN307	Perpajakan I	2	1	3	Prodi	
Jumlah			15	6	21		

Mata Kuliah Semester IV

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	UAP401	Kecerdasan Digital	1	1	2	UNIV	
2	AKN402	Akuntansi Keuangan Menengah II	2	1	3	Prodi	AKM I
3	AKN403	Akuntansi Manajemen	2	1	3	Prodi	
4	AKN404	Penganggaran	2	1	3	Prodi	Pengantar Manajemen
5	AKN405	Statistik	2	1	3	Prodi	Matematika Bisnis
6	AKN406	Akuntansi Syariah	2	1	3	Prodi	Pengantar Akuntansi II
7	AKN407	Perpajakana II	1	2	3	Prodi	Perpajakan I
Jumlah			12	8	20		

Mata Kuliah Semester V

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	AKN501	Akuntansi Keuangan Lanjuatan I	2	1	3	Prodi	AKM II
2	AKN502	Manajemen Keuangan Rumah Sakit	2	1	3	Prodi	Akuntansi Manajemen
3	AKN503	Riset Bisnis	2	1	3	Prodi	Bahasa Inggris
4	AKN504	Auditing I	2	1	3	Prodi	
5	AKN505	Analisis Laporan Keuangan	2	1	3	Prodi	Pengantar Akuntansi II
6	AKN506	Metode Penelitian Akuntansi	2	1	3	Prodi	
7	AKN507	Sistem Informasi Manajemen	3	0	3	Prodi	
Jumlah			15	6	21		

**Mata Kuliah Semester VI**

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	AKN601	Akuntansi keuangan Lanjutan II	2	1	3	Prodi	AKL I
2	AKN602	Akuntansi Sektor Publik	3	0	3	Prodi	
3	AKN603	Auditing II	3	0	3	Prodi	Auditing I
4	AKN604	Seminar Akuntansi	1	2	3	Prodi	Metopen AKT
5	AKN605	Sistem Informasi Akuntansi Rumah Sakit	2	1	3	Prodi	
6	AKN606	Sistem Pengendalian Manajemen	3	0	3	Prodi	SIM
Jumlah			14	4	18		

Mata Kuliah Semester VII

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	AKN701	Teori Akuntansi	3	0	3	Prodi	
2	AKN702	Praktek Kerja Lapangan	0	4	4	Prodi	
3	AKN703	Bahasa Inggris Profesi	1	1	2	Prodi	
4	AKN704	Etika Bisnis dan Profesi	3	0	3	Prodi	
5	AKN705	KKN	0	4	4	Prodi	
Konsentrasi Perbankan							
6	AKN706	Banking & Non Banking	2	1	3	Pilihan	
Konsentrasi Audit							
6	AKN707	Audit Forensik dan Investigasi	2	1	3	Pilihan	
Konsentrasi Perpajakan							
6	AKN708	Akuntansi Perpajakan	2	1	3	Pilihan	
Konsentrasi Pelaporan Keuangan							
6	AKN709	Akuntansi Keprilakuan	2	1	3	Pilihan	
Jumlah			9	10	19		

Mata Kuliah Semester VIII

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan	Prasyarat
			T	P	Jumlah		
1	FSB802	Skripsi	0	6	6	Prodi	
Jumlah			0	6	6	Prodi	



5.2 STRUKTUR KURIKULUM BERBASIS MBKM

	SEMESTER								Total
	I	II	III	IV	V	VI	VII	VIII	
SEBARAN SKS MATA KULIAH WAJIB PRODI									
Jumlah SKS Dasar (MKD)	6	4	0	0	0	0	0	0	10
Jumlah SKS MK UAP	2	5	0	2	0	0	0	0	9
Jumlah SKS MK FSB	0	0	3	0	0	0	0	6	9
Jumlah SKS MK Wajib Prodi (PS)	12	12	18	18	20	18	17	0	115
Jumlah SKS MK Peminatan (Pilihan)	0		0	0	0	0	3	0	3
Jumlah SKS Merdeka Belajar	0	0	0	0	0	0	20	0	20
TOTAL SKS									146
Jumlah SKS Teori	17	15	15	12	14	15	11	0	99
Jumlah SKS Praktik	3	6	6	8	6	3	9	6	47
Jumlah SKS Mata Kuliah Wajib	20	21	21	20	20	18	20	6	146
SEBARAN JUMLAH MATA KULIAH PRODI AKUNTANSI									
Jumlah MK Dasar (MKD)	3	2	0	0	0	0	0	0	5
Jumlah MK UAP	1	2	0	1	0	0	0	0	4
Jumlah MK FSB	0	0	1	0	0	0	0	1	2
Jumlah MK Wajib (PS)	4	4	6	6	7	6	5	0	38
Jumlah MK Peminatan (Pilihan)	0	0	0	0	0	0	1	0	1
Jumlah Mata Kuliah	8	8	7	7	7	6	6	1	50
Jumlah Mata Kuliah Peminatan (untuk dipilih)	0	0	0	0	0	0	4	0	4
Jumlah Mata Kuliah Merdeka Belajar (dikonversikan)	0	0	0	0	0	0	6	0	6



5.3 Keterkaitan CPL dengan Mata Kuliah

NO	MK	CPL SIKAP		CPL KU				CPL KK		CPL PP			
		S1	S2	KU1	KU2	KU3	KU4	KK1	KK2	PP1	PP2	PP3	PP4
SEMESTER I													
1	Akhlaqul Kharimah	√	√										
2	Pendidikan Agama Islam	√	√										
3	Pendidikan Pancasila	√	√										
4	Bahasa Indonesia	√	√										
5	Pengantar Manajemen	√	√	√	√	√	√			√			
6	Pengantar Ekonomi	√	√	√	√	√	√			√			
7	Pengantar Bisnis	√	√	√	√	√	√			√			
8	Pengantar Akuntansi I	√	√	√		√		√		√	√		
SEMESTER II													
1	Alquran Hadist	√	√										
2	Kewirausahaan	√	√	√	√				√	√	√		
3	Bahasa Inggris	√	√	√									
4	Pendidikan Kewarganegaraan	√	√										
5	Teori Ekonomi Mikro	√	√	√	√					√			√
6	Aspek Hukum Dalam Bisnis	√	√	√	√			√		√			
7	Matematika Bisnis	√	√	√									
8	Pengantar Akuntansi II	√	√	√		√		√		√	√		
SEMESTER III													
1	Komunikasi Bisnis (IPE)	√	√	√		√				√			√
2	Akuntansi Kesehatan	√		√		√		√		√	√		
3	Manajemen Keuangan	√		√		√		√		√	√		√
4	Akuntansi Keuangan Menengah I	√		√		√		√		√	√		√
5	Akuntansi Biaya	√		√		√		√		√	√		√
6	Pengantar Pasar Modal	√		√	√					√	√		
7	Perpajakan I	√		√	√					√	√		
SEMESTER IV													
1	Kecerdasan Digital	√	√	√		√				√			
2	Akuntansi Keuangan Menengah II	√	√	√		√		√		√	√		√
3	Akuntansi Manajemen	√		√		√		√		√	√		√
4	Penganggaran	√	√	√	√			√		√		√	√
5	Statistik		√	√		√							
6	Akuntansi Syariah	√	√	√		√		√		√	√		
7	Perpajakan II	√		√	√					√	√		
SEMESTER V													
1	Akuntansi Keuangan Lanjutan I	√	√	√		√		√		√	√		√



1. IMPLEMENTATION OF KAMPUS MERDEKA

6.1 Internships/Work Practices

Merdeka Belajar: Kampus Merdeka is one of the policies of the Minister of Education and Culture, Nadiem Makariem. One of the programmes of the Merdeka Belajar - Kampus Merdeka policy is the Right to Study Three Semesters Outside the Study Programme. The programme is mandated by various regulations / legal foundations for higher education to improve the quality of learning and higher education graduates. The legal basis for the implementation of the Three Semester Study Rights policy programme outside the Study Programme includes the following:

1. Law No. 20/2003, on the National Education System.
2. Law No. 12 of 2012, on Higher Education.
3. Law No. 6 of 2014, on Villages.
4. Government Regulation Number 04 of 2014, concerning the Organisation of Higher Education and the Management of Higher Education.
5. Presidential Regulation number 8 of 2012, concerning KKNI.
6. Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 concerning National Higher Education Standards.
7. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 concerning Priorities for using Village Funds in 2020.
8. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 16 of 2019 concerning Village Consultative Meetings.
9. Minister of Villages, Disadvantaged Regions, and Transmigration Regulation Number 17 of 2019, on General Guidelines for Village Community Development and Empowerment.
10. Minister of Villages, Disadvantaged Regions, and Transmigration Regulation Number 18 of 2019, concerning General Guidelines for Village Community Assistance.

6.2 Forms of Learning Activities 'Merdeka Belajar'



Forms of learning activities in accordance with Permendikbud No 3 of 2020 Article 15 paragraph 1 can be carried out within the Study Programme and outside the Study Programme including



There are 8 (eight) forms of learning activities offered to students, including Student exchange, Internship / Practical work, Teaching Assistance in educational units, Research / Research, Humanitarian projects, Entrepreneurial activities, Independent Studies / Projects, and Building villages / Thematic Real Work Lectures. Of the 8 (eight) forms of activities offered to students, the Accounting Study Programme of Aisyah Pringsewu University provides opportunities for students to carry out one of these forms of activity, namely Internships / Work Practices.



6.3 Internships/Work Practices

So far, students lack work experience in the real industry / professional world, so they are less ready to work. Short-term internships (less than 6 months) are insufficient to provide industrial experience and competence for students. Companies that accept internships also state that internships in a very short time are not useful and even interfere with activities in the Industry.

The objectives of an internship programme include: 1-2 semester internship programme, providing sufficient experience to students, experiential learning. During the internship, students will gain hard skills (skills, complex problem-solving, analytical skills, etc.) and soft skills (professional/work ethics, communication, cooperation, etc.). Meanwhile, the Industry gets talents who, if suitable, can be directly recruited, thus reducing recruitment costs and initial training/induction. Students who already know the workplace will be more confident in entering the world of work and their careers. Through this activity, industry problems will flow to universities to update teaching and learning materials for lecturers and research topics in universities will be more relevant.

Learning activities are carried out in collaboration with partners including companies, non-profit foundations, multilateral organisations, government institutions, and startups. The mechanism for implementing internships / work practices is as follows.

1) Universities

- a) Reach an agreement with partners in the form of a cooperation document (MoU / SK) regarding the learning process, semester credit recognition, and assessment.
- b) Arrange an internship programme with partners, both the content of the internship programme, the competencies that students will obtain, and the rights and obligations of both parties during the internship process.
- c) Assign supervisors who will guide students during the internship.
- d) If possible, the supervisor visits the internship site for monitoring and evaluation.
- e) The supervisor and the supervisor compile a logbook and assess student achievements during the internship.
- f) the internship process can be monitored through the Higher Education Database.

2) Internship Partner



- a) Together with universities, develop and agree on student internship programmes.
- b) the cooperation document (MoU/SPK) guarantees a quality internship process.
- c) Provide supervisors/mentors/coaches who accompany students/student groups during the internship.
- d) Provide rights and guarantees by laws and regulations (health insurance, work safety, internship fees, internship employee rights).
- e) Supervisors accompany and assess student performance during the internship and, together with the supervisor, provide an assessment.

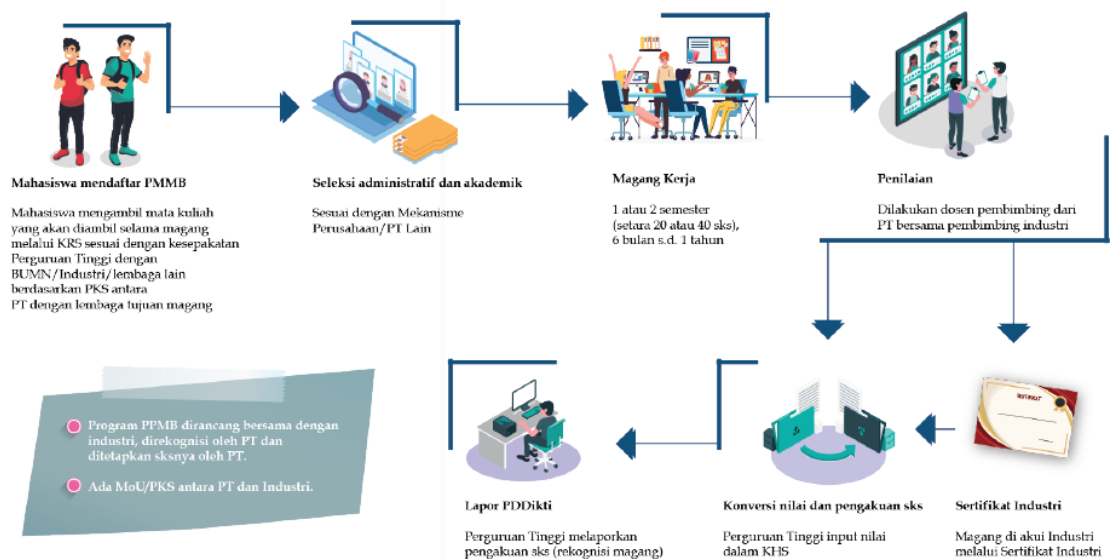
3) Students

- a) With the approval of the academic supervisor, students register/apply and take part in internship selection according to the provisions of the place of internship.
- b) Get approval from the Academic Supervisor (DPA) and get an internship supervisor.
- c) Carry out internship activities according to the direction of the supervisor and internship supervisor.
- d) Fill in the logbook with the activities carried out.
- e) Compile activity reports and submit reports to supervisors and supervisors.

4) Supervisor & Supervisor

- a) Supervisors provide debriefing for students before leaving for internships.
- b) Supervisors provide direction and tasks for students during the internship process. They also mentor and guide students.
- c) Supervisors, together with supervisors, evaluate and assess the results of the internship.

Process of Internship Activities





Students of the accounting study programme at Aisyah Pringsewu University who take part in internships/work practices are carried out for 1 (one) semester and must get a minimum of 20 credits (not less, but more).

SKS Weight, Equivalency and Assessment

The focus of the independent learning programme is on learning outcomes. The higher education curriculum is not just a collection of courses but a design for a series of education/learning processes that produce learning outcomes.

In general, the equalisation of the weight of Merdeka Belajar—Kampus Merdeka activities can be grouped into two forms: free form and structured form.

Aisyah Pringsewu University's Accounting study programme provides students with internship/work experience opportunities by equalising the weight of credits and assessments using a structured form.

Structured Form

Independent learning activities can also be structured according to the curriculum pursued by students. The 20 (twenty) credits are expressed as equivalence with the courses offered whose competencies are in line with internship activities.

The Aisyah Pringsewu University Accounting Study programme offers students to participate in internship/work practice activities in the form of MBKM implementation in semester 7 (seven), where the courses in that semester are converted into internships/work practices of 20 (twenty) credits. The following are semester 7 (seven) courses that can be converted into internships/work practices:

No	Kode MK	Mata Kuliah	SKS			Wajib/ Pilihan
			T	P	Jumlah	
1	AKN701	Teori Akuntansi	3	0	3	Prodi
2	AKN702	Praktek Kerja Lapangan	0	4	4	Prodi
3	AKN703	Manajemen Strategi	3	0	3	Prodi
4	AKN704	Bahasa Inggris Profesi	1	1	2	Prodi
5	AKN705	KKN	0	4	4	Prodi
Konsentrasi Perbankan						



6	AKN706	Banking & Non Banking	2	1	3	Pilihan
Konsentrasi Audit						
6	AKN707	Audit Forensik dan Investigasi	2	1	3	Pilihan
Konsentrasi Perpajakan						
6	AKN708	Akuntansi Perpajakan	2	1	3	Pilihan
Konsentrasi Pelaporan Keuangan						
6	AKN709	Akuntansi Keprilakuan	2	1	3	Pilihan
Jumlah			11	9	20	



7 CLOSING

The successful implementation of the learning process using the MBKM-based SI Accounting education curriculum depends on accurate programme planning, quality implementation and continuous assessment. It is supported by human resources, facilities and infrastructure that meet the standards. The learning process approach uses the Student Centre Learning (SCL) approach. The SI Accounting Education curriculum is intended to guide learning activities to achieve educational goals. A curriculum implementing MBKM is expected to produce quality obtained by accounting students.
