Lecture

1. Introduction to Accounting (Pengantar Akuntansi)

This course serves as an introduction to accounting at undergraduate level. Introduction to accounting course is a study of analyzing, classifying, and recording business transactions in both manual and computerized environments. Emphasis is placed on understanding the complete accounting cycle from documentation through journals, ledgers, and financial statements for both service and merchandising companies, as well as preparing financial statements, bank reconciliations, and payroll. The student will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle, prepare financial statements; and apply accounting concepts related to cash and payroll.

2. Cost Accounting (Akuntansi Biaya)

This course is a study of the fundamentals of cost accounting within an industrial organization. The accounting functions relative to materials, labor, and factory overhead are treated in detail. Job order and process cost systems are fully explored. Standard cost systems, budgeting, and managerial control functions are also discussed. The course will take both a practical and theoretical approach. By focusing on basic concepts, analyzes, uses, and procedures instead of procedures alone, we recognize cost accounting as a managerial tool. The learning experience will include lectures, discussion classes, problem solving classes, self-study problems, through in-class learning, group work and individual work.

3. Management Accounting (Akuntansi Manajemen)

Managerial accounting course studies the generation, communication, and interpretation of internal information, both financial and non-financial, for
operational and strategic decision-making purposes. In this course students will study how managers can use this information to implement plans and improve the process of providing goods and services to customers. Students will also learn that the accounting information generated for financial reporting purposes is not particularly helpful when managers need to make decisions. The scope of the course embraces the use of accounting information for planning and control purposes in both operational and strategic decision-making.

4. Risk Management (Manajemen Risiko)

The goal of this course is to study the management of risks in a corporation. This course deals with the ways in which different risk sources are quantified and managed by financial institutions. Among the topics covered are market risk, credit risk, and operational risk. Special attention is also paid to the credit derivatives market and financial engineering. After several spectacular failures by firms and individuals using derivatives, academics and practitioners have renewed their focus on risk management as a corporate decision making process. The course will also cover various smaller case studies that help to understand the current financial crisis.

5. Financial Management (Manajemen Keuangan)

Upon successful completion of this course the student should be able identify the goal of financial management and explain why it is superior to other possible goals; describe the relation of the financial markets to the economy and financial management; construct and interpret the tools of financial analysis including financial ratios, pro forma financial statements, and cash budgets; understand how financial instruments are priced in financial markets; explain the concepts of risk, return and time value of money, including the application of these concepts to securities, portfolios and capital budgets; describe, calculate and interpret the rate of return on different types of securities issued by corporations; and explain and calculate the cost of capital for corporations and explain its relationship to the capital structure; describe and compare the sources of funds which a corporation might use to finance its operations.