



# ACADEMIC GUIDEBOOK

YEAR 2020/2021



MASTER OF MANAGEMENT AND ACCOUNTING PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UPN VETERAN JAWA TIMUR

Alamat : Jl. Raya Rungkut Madya Gunung Anyar Surabaya 60284  
Telp. (031) 8783481 Fax. (031) 8783482

## **PREFACE**

This academic guidebook for the Master of Management and Master of Accounting Program at UPN Veteran Jawa Timur refinement of the previous guidebook for 2019/2020.

The academic guidebook contains general provisions for the continuity of learning in the Master of Management and Master of Accounting program at UPN Veteran Jawa Timur. Thus, it is hoped that it will further strengthen the implementation of the learning process and assist students and lecturers in carrying out their duties and obligations to graduate on time and achieve the learning outcomes.

This guidebook still has many shortcomings. Constructive criticism and suggestions from anyone will be very appreciated for improving this guidebook in the future. We do not forget to thank all those who have helped complete this guidebook; hopefully, Allah SWT will give the appropriate reward. This guidebook helps implement the Master's program in the UPN Veteran Jawa Timur environment.

Surabaya, August 2019  
Dean of FEB UPN Veteran Jawa Timur

(Prof. Dr. Syamsul Huda, S.E., M.T).  
NIP. 195908181990031001

## TABLE OF CONTENTS

	Page
<b>PREFACE</b> .....	<b>i</b>
<b>TABLE OF CONTENT</b> .....	<b>ii</b>
<b>DEAN’S DECREE</b> .....	<b>iv</b>
<b>CHAPTER 1 INTRODUCTION</b>	
1.1 General.....	1
1.2 Aim and Objective.....	2
1.3 Legal Base.....	2
1.4 Understanding .....	3
1.5 Scope and Order .....	4
<b>CHAPTER 2 MISSION AND OBJECTIVES OF FACULTY AND PROGRAM STUDIES</b>	
2.1 Faculty of Economics and Business.....	5
2.2 The Management Department .....	10
2.3 The Accounting Department .....	12
<b>CHAPTER 3 POSITION, DUTIES, FUNCTIONS AND COMPOSITION ORGANIZATION</b>	
3.1 Position .....	19
3.2 Duties.....	19
3.3 Function .....	20
3.2 Organizationa Structure .....	20
<b>CHAPTER 4 NEW STUDENT</b>	
4.1 New Student Admission.....	22
4.2 Tuition Fee.....	23
<b>CHAPTER 5 IMPLEMENTATION OF PROGRAM EDUCATION POSTGRADUATE</b>	
5.1 Education System .....	25

5.2 The Understanding of Semester Credit System .....	25
5.3 Provisions of Semester Credit .....	25
5.4 Student Study Load.....	26
5.5 Organizing Lectures.....	26
5.6 Matriculation .....	28
5.7 Study Time Limit.....	29
5.8 Academic Leave and Active Again.....	30
5.9 Changing Study Programs and Transferring Credit at the University .....	31
5.10 Changing Study Programs and Transferring Credit from Other Universities .....	31
5.11 Education Evaluation .....	32
5.12 Thesis.....	34
5.13 Student Study Success Assessment.....	37
5.14 Study Period Limit and Drop Out .....	39
5.15 Degrees, Transcripts, Diplomas, and Graduations .....	39
5.16 Plagiarism.....	40
<b>CHAPTER 6 CURRICULUM AND COURSE DESCRIPTION</b>	
6.1 Master of Management Study Program.....	41
6.2 Master of Accounting Study Program.....	65
<b>CHAPTER 7 CLOSING .....</b>	<b>85</b>

**DEAN'S DECREE**  
**NUMBER: SKEP/ /UN/VIII/2019**

**About**  
**ACADEMIC GUIDEBOOK**  
**TAHUN 2020/2021**

**DEAN OF THE FACULTY OF ECONOMICS AND BUSINESS**

- Considering : 1. That to improve the effectiveness, efficiency, and productivity in the implementation of the Tri Dharma of Higher Education in the Master Program of Management and Master Program of Accounting of UPN "Veteran" Jawa Timur, it is necessary to have an Academic Guidebook as a reference for its implementation.
2. In accordance with point (1) above, it is necessary to publish a Guidebook that provides directions for the implementation of the Tri Dharma of Higher Education in the Master Program of Management and Master Program of Accounting of UPN "Veteran" Jawa Timur.
- In view of : 1. Law Number 12 of 2012 concerning Higher Education.
2. Decree of Ministry of Research, Technology and Higher Education Number 44 of 2015 concerning National Higher Education Standards.

3. Rector's Decree of Universitas Pembangunan Nasional "Veteran" Jawa Timur Number 3/Kep/Un63/2020 concerning Education Guidelines for the Master Program of
4. Universitas Pembangunan Nasional "Veteran" Jawa Timur.  
Rector's Decree of Universitas Pembangunan Nasional "Veteran" Jawa Timur Number 4/Kep/Un63/2020 concerning the Implementation of Matriculation Lectures for Master and Doctoral Program in Universitas Pembangunan Nasional "Veteran" Jawa Timur.
- 5 Rector's Decree of Universitas Pembangunan Nasional "Veteran" Jawa Timur Number 185 of 2020 concerning Obligation to Publish The Scientific Research Results of Lecturers, Undergraduate And Master Program Students In The Universitas Pembangunan Nasional "Veteran" Jawa Timur

- Considering :
1. Work Program Faculty of Economics and Business in The Universitas Pembangunan Nasional "Veteran" Jawa Timur
  2. The Workshop Result of Competence based Curriculum Development at Master Program of Management and Accounting in UPN "Veteran" Jawa Timur.

### **DECIDE**

- Stipulating :
1. Academic Guidebook for Master Program of Management and Master Program of Accounting 2020/2020 as a reference and direction in implementing the Tri Dharma of Higher Education.

2. The Academic Guidebook for the Master Program of Management and Master Program of Accounting at UPN "Veteran" Jawa Timur is valid since the Odd Semester of the 2020/2021 Academic year.
3. Changes in the improvements that occur during the validity period of this Academic Guidebook will be determined through a Dean's Decree of the Faculty of Economics and Business UPN "Veteran" Jawa Timur
4. All rules that contradict with this decision are declared null and void..
5. This decree is effective from the date of stipulation and if there is an error in its stipulation, it will be corrected accordingly.

Stipulate in: Surabaya

From the date : August 2019

Dean,



(Prof. Dr. Syamsul Huda, S.E., M.T).

NIP. 195908181990031001

# CHAPTER 1

## INTRODUCTION

### 1.1 General

History has recorded the beginning of a master's program in the UPN Veteran Jawa Timur, with the establishment of the Postgraduate Program in 1999, by opening a Masters study program in Agribusiness Management (Directorate General of Higher Education Decree No. 390/Dikti/Kep/1999), then opening a Masters study program Management and Accounting (Decree of Director General of Higher Education No: 2367/D/T/2001 dated July 4, 2001).

Since October 7, 2014, UPN Veteran Jawa Timur changed its status to a State University (PTN) with Institutional Accreditation B. This made the Postgraduate Program change under the organizational structure of the Faculty of Economics and Business (FEB) so that FEB currently has five programs Studies (PS), namely Development Economics Study Program (EP) with A Accreditation, Management Study Program with A Accreditation, and Accounting Study Program with A Accreditation. Master Management Study Program (MM) with B Accreditation and Master Accounting Study Program (MAK) with B Accreditation.

The academic guidebook is prepared based on the laws and regulations in education, intended as a guide for the academic community in the Master of Management and Accounting Program, as a guide in carrying out the teaching and learning process by students, lecturers, and education staff.

Besides, lecturers and students are also expected to read the Academic Manual issued by the University so that an overall understanding of academic regulations can be understood. Hopefully, the academic implementation within the Faculty of Economics and Business will always be blessed by God Almighty.



## **1.2 Aim and Objective**

This academic guidebook is intended to understand and implement academic rules during the teaching and learning process. Furthermore, this guidebook aims to inform the institution profile and study program in the faculty of economics and business UPN Veteran Jawa Timur, covering the student registration, learning and education, thesis guidance, curriculum, education administration, student services, and code of ethics. In addition, this book is expected to support implementing the Tri Dharma of Higher Education, including education, teaching, research, and community service.

## **1.3 Legal Base**

1. Director-General of Higher Education Permit No. 1014/D2/2001 concerning the Implementation of the Master of Management Study Program.
2. Director-General of Higher Education Permit No. 2847/D/T/2001 concerning the Implementation of the Master of Accounting Study Program.
3. Regulation of the Minister of Research, Technology and Higher Education, Number 38 of 2017 concerning the Organization and Work Procedure of the UPN Veteran Jawa Timur:
4. Regulation of the Minister of Research, Technology and Higher Education Number 86 of 2017 concerning the Statute of UPN Veteran Jawa Timur (State Gazette of the Republic of Indonesia of 2017 Number 1923),
5. Regulation of the Minister of Research and Technology, and Higher Education of the Republic of Indonesia Number 50 of 2018 concerning Amendments to the Regulation of the Minister of Research, Technology, and Higher Education Number 44 of 2015 concerning National Standards for Higher Education

6. Rector's Decree No: Skep/48/II/2011 dated February 21, 2011, concerning the Position, Obligations, and Rights of Permanent Lecturers.
7. Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education.
8. 5.Regulation of Ministry of Research, Technology and Higher Education regulations No. 44 of 2015 concerning National Higher Education Standards

#### **1.4 Understanding**

In this guideline, what is meant by:

1. A faculty is a structural unit at the University that coordinates and/or carries out academic and/or professional education in one or a set of certain branches of science, technology, and/or arts:
2. Study Program is a unit of educational and learning activities that have a specific curriculum and learning method in one type of academic education and or professional education,
3. The master program is a strata education program two (S-2) aimed at mastering specific knowledge to obtain a master's degree,
4. A curriculum is a set of plans and arrangements regarding the content or study materials and lessons, as well as the delivery and assessment methods used as guidelines for the implementation of teaching and learning activities in the master's program,
5. The academic community is a unit consisting of lecturers and students at universities.
6. Students are registered and studying in the Master Program of UPN Veteran Jawa Timur.
7. Lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science,

8. technology, and art through education, research, and community service.
9. Semester Credit System, starting now abbreviated as SKS, is an education administration system with student study load, teaching staff workload, and educational program workload expressed in semester credit units,
10. A semester is a unit of time of at least 16 (sixteen ) weeks to state the length of a program education at a certain level
11. The semester credit unit, hereinafter abbreviated as SKS, is a measure of appreciation for the learning experience gained during 1 (one) semester through scheduled activities per week for a maximum of 1 (one) lecture hour or 2 (two) hours up to 3 (three) practicum hours, or 4 (four) hours up to 5 (five) hours

### **1.5 Scope and Order**

Covers the overall provisions regarding the educational guidelines for the UPN Veteran Jawa Timur Master Program, with the following order:

1. Introduction.
2. Vision, Mission, Objective
3. Position, Duties, Functions, and Organizational Structure.
4. New students.
5. Organizing Master Program Study.
6. Curriculum and Course Description.
7. Closing

## **CHAPTER 2**

### **VISION, MISSION, AND OBJECTIVE**

#### **2.1 Faculty of Economics and Business UPN Veteran Jawa Timur**

##### **Vision**

Establish Faculty of Economics and Business as an excellent faculty with the national defense character.

##### **Mission**

1. Based on the vision above, the missions of Faculty of Economics and Business UPN Veteran Jawa Timur are as follows:
2. Develop higher education based on the national defense character to produce graduates who have competence in the fields of economics, management, and accounting;
3. Improve the research culture in the fields of economics, management, and accounting in the development of efficient science and technology fields for the welfare of the community;
4. Organize community service in the fields of economics, management, and accounting based on research and local culture;
5. Organize good governance to achieve budget management accountability;
6. Develop excellent human resources in attitudes and values, hard worker, mastery of knowledge, and managerial;
7. Improve the management system of integrated facilities and infrastructure;
8. Increase institutional collaboration in the fields of economy, management, and accounting with domestic and international stakeholders.

## **Objective and Goals**

### **Objective**

Based on the missions above, the objectives that have to be achieved by Faculty of Economics and Business UPN Veteran Jawa Timur are as follows:

1. Realize the implementation of Curriculum and educational services relevant to the Indonesian National Qualifications Framework (KKNI) based on the national defense character in economics, management, and accounting.
2. Achieve an excellent quality and innovation in research in economics, management, and accounting for improving the welfare of the community.
3. Realize research-based community service activities with the national defense character.
4. Achieve graduates with the national defense character and competitive competence in economics, management, and accounting.

### **Goals**

Based on the State Constitution of the Republic of Indonesia Number 12 of 2012 concerning Higher Education and the State Constitution Number 04 of 2014 concerning the Implementation and Management of Higher Education, the objectives of Faculty of Economics and Business UPN Veteran Jawa Timur in 1 phase for the 2015 - 2019 period include of education and tuition, research and community service, organizational, finance, human resources, facilities and infrastructure, and collaboration. Based on the description above, the targets are divide into 7 (seven) areas, include:

1. Education and Tuition
  - Produce competent graduates with the national defense character in economics, management, accounting, and be competitive following stakeholders' needs.
2. Research and Community Service.

- Improve the intellectual abilities of lectures as researchers in produce superior research in the fields of Management, Accounting, Economics, and Community empowerment of economics with the national defense character;
  - Produce research products with an orientation towards innovation, problem-solving, and scientific development with publications at national and international levels and intellectual property rights; Increase the research-based community service activities for problem-solving and empowerment in the community.
3. Organizational
- Achieve organizational governance and establish good partnerships by supporting the implementation of higher education autonomy.
  - Achieve good management of the Tridarma of Higher Education.
4. Finance
- Increase the sources of income for institutional development;
  - Increase the accountability, capability, and efficiency of financial management.
5. Human Resources
- Availability of human resources with the state defense character and the competence to support the Tridarma Higher Education programs.
  - Availability of a human resource management system to support the activities of the Tridharma of Higher Education.
6. Facility and Infrastructure
- Availability of adequate facilities and infrastructure to support the activities of Tridarma and its supporters;
  - Availability of infrastructure management system that is effective, efficient, and supports productivity.
7. Collaboration
- Achieve an intensive and beneficial institutional collaboration with stakeholders at domestic and international is intensive and advantageous to both parties.

## **Policy Direction and Development**

In line with the vision of UPN Veteran Jawa Timur, the Strategic Policy for the National Development of Science and Technology (Jakstranas Iptek) 2005 - 2025, the Strategic Plan of the Ministry of Research, Technology and Higher Education for 2015-2019, as well as the policy directions for Higher Education 2015 - 2019 which include: (1) increasing relevance and competitiveness, (2) governance improvement, (3) equitable access, and (4) quality improvement, the policy direction and development of Faculty of Economics and Business UPN Veteran Jawa Timur are as follows:

### **1. Education and Tuition**

- Produce graduates who are experts in economics, management, and accounting with competent and competitive qualifications and have the national defense character by the needs of relevant stakeholders with national higher education standards (SNPT) and future world needs.
- Organize educational programs based on Student-Centered Learning (SCL) and support implementing the KKNI curriculum with the national defense character in economics, management, and accounting.

### **2. Research**

- Improve the research culture with the national defense character in economics, management, and accounting and benefit the community.
- Improve the academic atmosphere based on research and community service.
- Organize effective and published research programs on an accredited national and international scale and possessing Intellectual Property Rights.

### **3. Community Service**

- Improve the application of economics, management, and accounting impacts improving the community's welfare while still prioritizing the potential of local culture.

- Empower the potential of local resources and solve community problems at the regional, national, and international levels.
4. Organizational
    - Realize good organizational governance in academic and non-academic fields.
    - Availability of an effective organizational governance system based on diversity.
    - Realize good and clean organizational governance towards partnerships on a national and international scale.
  5. Finance
    - Availability of sustainable and performance-based funding sources.
    - Availability of an accountable and transparent funding management system.
  6. Human Resource Division
    - Availability of competent human resources in running academic and non-academic programs, both as lecturer and academic staff.
    - Availability of a competency-based human resource management system that supports education atmosphere, research, and community service in the fields of economics, management, and accounting.
  7. Facilities and Infrastructure
    - Availability of adequate facilities and infrastructure to support academic and non-academic development programs, such as classrooms, reading room, lecturer room, discussion room, and prayer room.
  8. Field of Cooperation
    - Availability of an effective and efficient collaboration management system in supporting the implementation of the tri dharma (KBBI), such as student excursion study activities, research activities for lecturers and students, PKL activities (Field Work Practices) or Internships, research activities in



supporting the final project process (thesis) students, and the implementation of community service lecturers and students

## **2.2 The Management Department**

### **Vision**

The vision of the Department of Management FEB UPNV Jawa Timur is: “Becoming a Superior Management Department with National Defense character in 2034.”

### **Mision**

The mission of the Department of Management, Faculty of Economics and Business (FEB)

is as follows:

1. Organizing and developing education in the field of management with the character of defending the state;
2. Improving the research culture in the development of science and technology for the welfare of the community efficiently;
3. Organizing community service based on research and local wisdom;
4. Managing excellent and clean governance to achieve budget management accountability;
5. Developing the quality of superior human resources in attitudes and values, performance, mastery of knowledge, and managerial;
6. Increase institutional cooperation with stakeholders both at home and abroad.

### **Objective**

Based on the vision and mission that has been set, the objectives to be achieved by the Management Department of FEB UPN Veteran Jawa Timur can be formulated in the following year:

1. Produce graduates who are competent in the field of management, competitive, and have national defense character

2. Produce quality research that is useful for improving people's welfare;
3. Realizing community service activities based on research and local wisdom;
4. Develop good and clean governance to achieve budget management accountability;
5. Produce competent and competitive human resources
6. Develop institutional cooperation with stakeholders both at home and abroad that is intensive and beneficial to both parties.

**Based on the Vision and Mission of the Management Department, the Scientific Vision of the Master of Management Study Program:**

To become a center for learning and developing superior human resources in the field of management science with the character of defending the country in 2039

**Profile and Competencies of Graduates of the Department of Management**

**Profile of Graduates of the Master of Management Program**

1. Manager
2. Entrepreneur

**Main Competencies of Graduation:**

1. Able to develop management knowledge to solve management both conceptually and practically;
2. Able to apply management knowledge in business practice professionally.

**Supporting Competencies:**

1. Have the ability to solve problems in the field of management in an interdisciplinary or multidisciplinary manner;
2. Have the ability to understand business processes;
3. Have strategic thinking skills.

**Other competencies:**

1. Able to understand and provide solutions to problems in Marketing Management, Financial Management, Human Resource Management, and Operations Management;
2. Have the ability to research in the field of management science;
3. Able to work together and have a reasonable responsibility and personality in completing the task.

### **2.3 The Accounting Department**

The Accounting Department as Study Program Management Unit (UPPS) oversees two study programs, namely the Bachelor of Accounting Study Program and the Master of Accounting Study Program.

#### **Vision**

“Become an excellent Accounting Major with State Defense Character.”

#### **Mission**

1. Organize and develop education in the field of accounting with the character of state defense.
2. Enhance the research culture in developing practical accounting to improve people's welfare.
3. Organize community service based on accounting research and local wisdom.
4. Implement clean governance to achieve budget management accountability in the accounting study program.
5. Develop the quality of superior human resources in attitudes and values, performance, mastery of knowledge, and managerial skills in the corridor of accounting science.
6. Implement an integrated facilities and infrastructure management system in the accounting study program.
7. Improve institutional cooperation with stakeholders both at home and abroad relevant to the accounting study program.

## **Objective**

1. Produce professional graduates who have academic and applied abilities in accounting and have state defense character.
2. Explore and develop the field of accounting, both on a scientific and applied basis.
3. Implement and disseminating accounting as a solution to the problems of the business community.
4. Implement clean governance to achieve accountability of budget management in the accounting study program.
5. Improve the quality of superior human resources in attitudes and values, performance, mastery of knowledge, and managerial skills in the corridor of accounting science
6. Improve the integrated facilities and infrastructure management system in the accounting study program
7. Implement institutional cooperation with stakeholders both at home and abroad that are relevant to the accounting study program.

## **The Master of Accounting Study Program**

### **Vision**

Become a Master of Accounting study program with the character of State Defense.

### **Mision**

1. Develop higher education based on the values of struggle to produce competent and professional masters of accounting;
2. Improve the research culture in the accounting field in the development of an efficient science and technology field for the welfare of the community;
3. Organize community service based on research and local wisdom;
4. Organize excellent and clean governance to achieve budget management accountability;

5. Develop the quality of superior human resources in attitudes and values, performance, mastery of knowledge, and managerial;
6. Improve the integrated management system for facilities and infrastructure;
7. Increase institutional cooperation with stakeholders both at home and abroad.

### **Objective**

1. Implement the curriculum and education services for Master of Accounting with the Indonesian National Qualifications Framework (KKNI) based on state defense;
2. Achieve quality and practical accounting research innovations for improving people's welfare;
3. The realization of community service activities based on research and local wisdom;
4. Realize excellent and clean governance to achieve budget management accountability;
5. Realize professional lecturers and education staff in supporting the quality learning process.
6. Realize comfortable infrastructure facilities and support the learning process;
7. Implement the tri dharma program in collaboration with domestic and foreign stakeholders.

### **Profile and Competencies of Graduates of the Master of Accounting Study Program**

#### **Profile:**

Graduates of the Master of Accounting Study Program have competencies in six (6) fields, namely:

1. Accounting, Finance and Tax Manager
2. Internal and External Auditors in the private and public sectors

3. Accounting, Finance and Tax Consultant
4. Entrepreneurs on a local, national and global scale
5. Researcher in Accounting, Finance, Taxation, and the public sector
6. Educator Accountant

### **Learning Achievements of Graduates (CPL) Master of Accounting**

1. Able to master accounting theories, methods and philosophy in the fields of financial accounting, management accounting, tax accounting and public sector accounting through research and have state defense character.
2. Able to master accounting theories, methods and philosophy in the field of management accounting through research and have state defense character.
3. Able to master accounting theories, methods and philosophy in the field of auditing through research and have state defense character.
4. Able to master accounting theories, methods and philosophy in the field of public sector accounting through research and have state defense character.
5. Able to make decisions on various choices of theories and research methods for the development of accounting science with an inter- and multidisciplinary approach and have state defense character.
6. Able to manage research in the field of accounting that is beneficial to society and science and have state defense character.
7. Able to disseminate or publish research results in the field of accounting to gain national or international recognition and have state defense character.
8. Able to create jobs in local, national and global areas and have state defense character.

### **Attitude (A)**

1. Being devoted to God Almighty and able to show a religious attitude;
2. Upholding human values in carrying out duties based on religion, morals, and ethics;
3. Contributing to the improvement of the quality of life in society, nation, state, and the advancement of civilization based on Pancasila;
4. Being as citizens who are proud and love the country, have nationalism and a sense of responsibility to the state and nation;
5. Respecting the diversity of cultures, viewpoints, religions, and beliefs, as the original opinions or findings of others;
6. Cooperate and have social sensitivity and concern for the community and the environment;
7. Obeying the law and discipline in social and nation life;
8. Internalizing academic values, norms, and ethics;
9. Demonstrating an attitude of responsibility for work in their field of expertise independently.
10. Internalizing the spirit of independence, struggle, and entrepreneurship.
11. Applying the principles of business ethics and the accounting profession that have the state defense character.

### **Knowledge (K)**

1. Mastering the theories, methods and or philosophy of financial accounting, management accounting, auditing, taxation, the public sector and other disciplines related to the values of national defense, such as love for the homeland, awareness of the nation and state, loyalty to Pancasila, willingness to sacrifice, initial ability to defend the country, the spirit of realizing a sovereign, just and prosperous country.
2. Mastering research methodologies for the development of accounting theories, methods and/or philosophy and other related disciplines to produce innovative and tested works.

3. Mastering theories, methods and or philosophy of financial accounting, management accounting, auditing, taxation, public sector accounting and other related disciplines through an inter- or multi-disciplinary approach to science problem solving.
4. Mastering the management of research and development both independently and in groups;
5. Mastering the techniques of writing and publishing scientific papers.

### **General Skills (GS)**

1. Able to develop logical, critical, systematic, and creative thinking through scientific research, creation of designs or artworks in the field of science and technology that pays attention to and applies humanities values according to their field of expertise, compile scientific conceptions and results of studies based on rules, procedures, and scientific ethics in the form of a thesis published through writings in accredited scientific journals and international journals.
2. Able to carry out academic validation or studies according to their field of expertise in solving problems in the relevant community or industry through the development of their knowledge and expertise
3. Able to compile ideas, thoughts, and scientific arguments responsibly and based on academic ethics and communicate through the media to the academic community and the wider community
4. Able to identify the scientific field that becomes their research object and position it into a research map developed through an inter- or multidisciplinary approach;
5. Able to make decisions in the context of solving science and technology development problems
6. Able to manage, develop and maintain networks with colleagues, peers within the institution and the wider research community
7. Able to increase learning capacity independently;



8. Able to document, store, secure, and rediscover research data to ensure validity and prevent plagiarism.

### **Specific Skills (SS)**

1. Able to develop theories, methods and or philosophy of financial accounting, management accounting, auditing and other related disciplines.
2. Able to apply and develop research methodologies for the development of theories, methods and or philosophy of financial accounting, management accounting, auditing, taxation, the public sector and other related disciplines to produce innovative and tested work.
3. Able to make decisions on various choices of theories and research methods for the development of accounting science with an inter- and multidisciplinary approach based on the values of national defense, such as love for the homeland, awareness of the nation and state, loyalty to Pancasila, willingness to sacrifice, initial ability to defend the country, the spirit of realizing a sovereign, just and prosperous country.
4. Able to manage research and development both independently and in groups that are beneficial to society and science
5. Able to disseminate or publish research results in the field of accounting to get national or international recognition.

## **CHAPTER 3**

### **POSITION, DUTIES, FUNCTIONS, AND ORGANIZATIONAL STRUCTURE OF THE FACULTY OF ECONOMICS AND BUSINESS**

#### **3.1 Position**

The Faculty of Economics and Business UPN Veteran Jawa Timur is a literary implementing element that manages the implementation of Bachelor and Master programs within the UPN Veteran Jawa Timur.

#### **3.2 Duties**

The Faculty of Economics and Business UPN Veteran Jawa Timur has the main task of providing education and teaching, research, and community service by the vision and mission of the University as follows:

1. Plan and carry out academic activities, including public lectures and seminars.
2. Periodically together with the team, compiling and revising the curriculum.
3. Compile and document semester reports, extension permits, and study program accreditation.
4. Together with the team, take an inventory, develop strategies, and recruit prospective new students.
5. Consider determining the material for the student entrance examination, graduation, and content/material for new students.
6. Manage, motivate, direct and monitor the thesis/Thesis guidance activities academically from the proposal to the examination and graduation.
7. Together with the Heads of Departments and Study Programs, assess and make decisions on cases of an academic nature

8. (regarding concentration, courses, etc.) and lecturers' performance.
9. Carry out other tasks in the field of higher education tri dharma decided by the Chancellor.

### **3.3 Function**

Compile and formulate the concept of policy and planning for Bachelor and Master Programs.

1. Carry out education and teaching that leads to expertise in science held in the Bachelor and Master Programs.
2. Carry out research and development of expertise in the sciences under the study program organized by each Study Program.
3. Carry out community service.
4. Carry out student and staff coaching.
5. Implement and maintain relationships with the environment.
6. Collaborate with other parties, both universities, and other non-educational institutions.
7. Carry out teaching and learning process activities.
8. Carry out administrative and library service activities.
9. Carry out evaluations and provide student achievement assessments following applicable academic standards.
10. Prepare reports on the implementation of activities to be submitted to the University.

### **3.4 Organization Structure**

The composition of the management within the UPN Veteran Jawa Timur :

1. Dean: : Prof. Dr. Syamsul Huda, S.E., M.T.
2. Vice Dean I : Dr. Eko Purwanto, M.Si

3. Vice Dean II : Dr. Hero Priono, M.Si, Ak, CA., CMA
4. Vice Dean III : Drs. Ec. R.A. Suwaedi, MM
5. Head of Management Department : Dr. Muhadjir Anwar,SE, MM,CRP
6. Secretary of Management Department : Dra. Ec. Nuruni Ika, MM
7. Head of Accounting Department : Dr. Endah Susilowati, M.Si., CfrA
8. Secretary of Accounting Department : Dr. Erna Susilowati, MM
9. Head of Study Program :
  - Economics and Development : Drs.Ec. Wiwin Prianan, MT
  - Management : Dra. Ec. Sulastri Irbayuni, MM
  - Accounting : Dra.Ec.Sari Andayani, M.Ak.,CMA
  - Master of Managemen : Dr. Dra Tri Kartika Pertiwi, M.Si,CRP
  - Master in Accounting : Dr. Dwi Suhartini, M.Ak., CMA
10. Head of TU Administration : Sumarsono, ST,. MM
11. Head of General & Finance Sub Division: Suwatin, SE
12. Head of Sub Division of Dikjar : Jalal, SE, MM
13. Executor :
  - Priyo Miharjo, SE
  - Teguh Imanto

## **CHAPTER 4 NEW STUDENTS**

### **4.1 New Student Admission**

#### **Registration Requirements**

1. Have an S1/D4 certificate recognized by the government with an accredited study program of at least B, with a GPA of 2.75.
2. Fill out the form/registration form.
3. Submit a copy of the S1 (bachelor) from an accredited study program and a transcript that has been legalized.
4. Submit the latest (color) photo, size 3 x 4 cm, as many as three pieces
5. Submit an academic recommendation from a lecturer/supervisor or supervisor (form in the TU Administration)

#### **How to Register**

1. Pay the registration fee to the registration section at the secretariat of the Master Program in Jalan Rungkut Madya Gunung Anyar Surabaya.
2. Fill out and return the registration form, which is attached with the requirements of points 1 to 5, and directly to the registration secretariat by post or other deposit services.
3. Completeness of the administrative requirements above is one of the considerations in being accepted or not.

#### **Registration Time**

The time for registration is two months to 1 week before the Odd/Even semester lectures start each academic year.

## **Admission Selection**

Selection materials consist of:

1. Administration selection.
2. Academic selection for all study programs, consisting of:
  - TPA (Academic Potential Test) organized by the Master Program of UPN Veterans Jawa Timur with a minimum score of 450.
  - Have the ability to speak English by a TOEFL certificate (at least 450 scores) or equivalent from an institution recognized by the University.

## **Registration/Re-registration**

1. Prospective new students pass the selection (announcement on the board or web of the Master Program of UPN Veteran Jawa Timur) or are sent a graduation notification letter to re-register/register and pay financial obligations according to applicable regulations.
2. Prospective new students who do not register according to the specified schedule are declared to have resigned.

## **4.2 Tuition Fee**

1. Tuition fees for the Master Program consist of Registration Fees, Matriculation, Tuition Fees (Education Organizing Donations), and Graduation Fees.
2. The registration fee is Rp. 750.000,- Matriculation Fee Rp. 2.000.000,- and tuition fee Rp. 6.500.000,-/semester for regular class and Rp. 9,000,000, - for special classes.
3. Cost of Field Work Practice, the amount of money, will be determined based on the location and duration of the Field Work Practice.
- 4.

5. Graduation fees are paid according to the provisions of the graduation committee for 1 (one) academic year at UPN Veteran Jawa Timur.

## **CHAPTER 5**

### **IMPLEMENTATION OF MAGISTER PROGRAM EDUCATION**

#### **5.1 Education System**

The implementation of education at the UPN "Veteran" Jawa Timur Master Program uses a semester credit system (SKS).

#### **5.2 The Understanding of Semester Credit Systems**

1. The Semester credit system (SKS) is an education administration system that states the student study load, lecturer task load, and the burden of administering educational institution programs expressed in credit units.
2. The semester is the smallest unit of time to express the length of an educational program at an educational level. One semester is equivalent to 16-19 weeks of work or academic activities, including 2-3 weeks of various evaluation activities. The implementation of education in one semester consists of lectures, practicums, fieldwork practices, and other actions accompanied by success values.
3. A semester credit system (SKS) is a unit used to state the amount of student study load, the amount of recognition for cumulative business success for specific programs, and the effort to organize educational efforts for the Postgraduate Program, especially for teaching staff (lecturers).

#### **5.3 Provisions of Semester Credit**

The provision of a one-semester credit unit (1 credit) for lectures is determined to be equivalent to the study load each week, for one semester, which consists of 3 activities, namely:



### **For Students**

1. Fifty (50) minutes of scheduled lectures.
2. Sixty (60) minutes of structured academic activities, namely study activities that are not scheduled but are planned by the teaching staff, such as doing homework or completing other assignments.
3. Sixty (60) minutes of independent academic activities, namely activities that students must do independently to explore, prepare, or other purposes of an academic task such as reading reference books.

### **For Lecturers**

1. Fifty (50) minutes scheduled face-to-face with students
2. Sixty (60) minutes of structured academic activity planning and evaluation 60 minutes is used for the development of lecture materials.

## **5.4 Student Study Load**

The study load and length of study for the Master's program are between 36-50 credits with a minimum study period of 4 semesters and a maximum of 8 semesters. The deadline for the study period is 4 (four) years. The study load of Master of Management is 52 credits, and Master of Accounting is 43 credits.

## **5.5 Organizing Lectures**

### **Lecture Schedule**

1. The class schedule is carried out based on the academic calendar of UPN Veteran Jatim, except for general lectures (general stadium) and guest lectures which are arranged separately.
2. Lecture activities every academic year are divided into two semesters, namely odd semesters and even semesters.

3. The number of lectures for each course for one semester is between 14 face-to-face meetings followed by the Mid-Semester Examination (UTS) and the Final Semester Examination (UAS).

### **Attendance and Lecture Rules**

1. College student
  - Must attend lecture activities, at least 90% of the total face-to-face.
  - Sign attendance on the lecture attendance sheet.
  - Carry out structured assignments given by the lecturer concerned and submit assignments on time.
2. Lecturer
  - Give lectures according to a predetermined schedule and attending at least 95% of the total face-to-face.
  - If unable to attend at least one week before class time, notify the TU officer of the Master's Program.
  - Deliver general plans for lecture materials, lecture systems, lecture materials, and exams (RPS and RPP) to students at the time of the first lecture of each semester.
  - Fill out the lecture minutes and sign attendance on the sheet of paper that has been provided.
  - Give structured assignments to students.
3. Class Rules
  - Both lecturers and students come 10 minutes before the lecture started.
  - Dress casually and neatly with shoes, no shirts.
  - Do not bring food and drinks in the lecture hall, do not activate cell phones, and are not allowed to smoke during lectures.
  -

- Students are required to attend lectures until the end of the lecture.

## **5.6 Matriculation**

- 1) Matriculation is an additional learning activity for new students or as a requirement for prospective new students.
- 2) Students who have just graduated (fresh graduates) from the Study Program in the UPN "Veteran" Jawa Timur environment and continue to a higher level in the field of science (master or doctoral) can be exempted from matriculation.
- 3) Matriculation is held according to the academic calendar set by the Study Program or Faculty,
- 4) Matriculation is held before the lecture starts in the Odd Semester or Even Semester:
- 5) Matriculation is carried out for 2 (two) to 3 (three) months with 14 face-to-face meetings and two learning evaluations.
- 6) The number of credits obtained in matriculation is not counted in the acquisition of recognition in the curriculum in the study program to be followed,
- 7) If a student does not pass the matriculation, they cannot participate in the following education program.

The matriculation given is as follows:

1. Master of Management Study Program
  - country
  - Introduction to Economic Theory.
  - Business Mathematics and Business Statistics.
  - Business management
2. Master of Accounting Study Program
  - country
  - Statistics
  - FinancialAccounting

- 
- Accounting information system.

### **5.7 Study Time Limit**

1. The study period for the master's program is scheduled for a minimum of 4 (four) semesters and a maximum of 8 (eight) semesters. Therefore, the deadline for the Master Program Study Period is 4 (four) years.
2. Semesters I, II, and III lectures and Field Work Practices.
3. Semester IV takes the courses of improvement and preparation/writing of a thesis.
4. Master program students who cannot complete their studies until the end of semester 4 (four) is provided a warning at the end of the study period.
5. The warning at the end of the study period as referred to in the above for students consists of:
  - Warning I (first) is provided at the beginning of semester V (fifth)
  - Warning II (second) is provided at the beginning of semester VI (sixth)
  - Warning III (third) is provided at the beginning of semester VII (seventh).
6. If a student is unable to complete his studies by the end of the 4 (four) year or 8 (eight) semesters of study, they have declared a drop-out (DO):
  - Issued a transfer certificate/transfer,
  - A Drop-Out/DO letter was issued.

## **5.8 Academic Leave and Active Again**

1. Academic Leave is the exemption of students from the obligation to participate in academic activities for a certain period and not counting the length of the study period.
2. Students can apply for study leave to the Vice Chancellor for Academic Affairs (Warek I) c/g Bureau of Academic, Student Affairs, Planning and Cooperation (BAKPK) through the Dean after obtaining approval from the Study Program Coordinator and Academic Advisor for specific reasons,
3. Specific reasons such as illness, changing assignments, joining husband/wife, attending official training, decisions of criminal judges.
4. BAKPK issues a Lecture Leave Certificate with a copy to the Vice-Rector I and the Dean,
5. Leave from college for a maximum of 2 (two) semesters with the following conditions:
  - Must pay tuition leave administration fees of 25% of SPP per semester instead of SPP
  - The study leave period does not count as a study period
  - Have attended the master's program at least 1 (one) semester,
  - Existing academic regulations still apply to students who take time off from college.
6. Lecture/Active Back is a student can be active again after academic leave.
7. The procedure for being active in college again after academic leave is regulated as follows:
  - The Application for Active Back Study (AKK) is submitted in writing to the Vice-Chancellor I c/g BAKPK through the Dean following the University's academic calendar.

## **5.9 Changing Study Programs and Transferring Credit at the University**

1. Transferring study programs to the master's program can be done between study programs within the University,
2. The transfer, as referred to in paragraph (1), must meet the requirements by completing:
  - transfer application letter,
  - Certificate of not dropping out of studies (drop-out) by the Coordinator of the old Study Program:
  - Letter of Approval from the old Study Program Coordinator and acceptance letter from the new Study Program Coordinator.
3. The transfer student's study period is calculated from the time he is registered in the original study program,
4. The new Study Program Coordinator determines the study load that is recognized and to be charged.

## **5.10 Changing Study Programs and Transferring Credit from Other Universities**

1. Students who take master's programs at other universities with the same or higher accreditation and are recognized by the University can apply for transfer to the appropriate study program:
2. Prospective transfer students must meet the following conditions:
  - Not because of dropping out of the study (drop-out) or not exceeding the maximum study period,
  - Submit an application letter to the Dean:
  - Complete the administrative requirements set by the Faculty.
3. Prospective transfer students are determined by the Chancellor's Decree based on the consideration of the Dean,
4. Courses that can be transferred are courses whose content and credit weight are the same as master's courses and the lowest

5. grade of B:
6. The Dean determines the number of credits that can be transferred at the suggestion of the Study Program Coordinator,
7. The transfer student's study period is no longer than two-thirds of the scheduled study period.

### 5.11 Education Evaluation

Educational evaluation is controlling, guaranteeing, and determining the quality of education for various education components at every path, level, and type of education as a form of accountability for the implementation of education.

1. Exam  
Written exams are held at the middle of the semester (UTS) and the end of the semester (UAS).
2. To be able to take the final semester exam, the student's attendance at least 90% of all face-to-face activities for each subject.
3. For students who cannot take the exam for some reason, then the value of the UTS / UAS exam courses is zero unless there is a reason that can be accounted for (e.g. hospitalization due to illness, etc.)
4. The final grade for each course is a combination of structured assignment scores (20%), UTS scores (40%) and UAS scores (40%). The final value (NA) is expressed in the form of numerical values, letter values and their respective weights as follows:

Scores	Grades Letters	Weight
80 – 100	A	4.00
76 – < 80	A -	3.75

72 – < 76	B+	3.50
68 – < 72	B	3.00
64 – < 68	B -	2.75
58 – < 64	C+	2.50
54 – < 58	C	2.00
50 – < 54	C -	1.75
46 – < 50	D-	1.50
42 – < 46	D	1.00
0 - < 42	E	0.00

5. The minimum pass limit for courses is C, with conditions that can be corrected, and the maximum value is B.
6. Students who get grades D and E can take the remedial exam, provided that the maximum score is B.
7. The corrective exam is carried out no later than 15 days after the test scores are announced.
8. Follow-up exams are carried out no later than two weeks after the UTS/UAS exam is carried out.
9. Rules for Middle & End Semester Exams
10. When taking UTS and UAS, students are required to obey the written exam rules, namely:
  - Dress modestly and neatly (no t-shirts and/or sandals).
  - Be present in the exam room 10 minutes before the exam, and if you arrive late, no later than 15 minutes. Reaching more than 15 minutes after the start of the exam is not allowed to take the exam.
  - Bring your test equipment (ballpoint, tip-ex, calculator, ruler, etc.). Do not borrow other exam friends.
  - It is forbidden to cheat, discuss, ask friends, activate HP. Violations of point 5 are removed from the exam room/exams are canceled.



11. Procedures for the Seminar on Proposals, Results, and Final Examination of Thesis
  - Students are required to attend the seminar as an open invitation to the seminar.
  - Dress modestly, neatly tie for men, women adjust.
  - Be present in the exam room 10 minutes before the scheduled time.
  - Invite at least five students to attend the seminar on proposals and results except for the final thesis exam.
  - It is not allowed to turn on communication tools during seminars and final thesis examinations.
  - The seminar and final exam will be led by one of the supervisors.

## **5.12 Thesis**

### **Requirements for Taking Thesis**

1. Students have completed and passed all semester I, II, III courses.
2. GPA 3.00
3. Registered in the semester concerned
4. Already have TOEFL English 450
5. Have attended PKL (Field Work Practice).

### **Writing and Thesis Examination**

1. Each student of the UPN Veteran Jawa Timur Master Program must write a thesis as a final assignment with a weight of 6 credits according to the study program and concentration he chooses and is guided by 1 or 2 supervisors.
2. Each thesis written by a student must be accounted for in one thesis examination session organized by the Master Program.

3. In writing the thesis, it is guided by the thesis writing of the UPN "Veteran" Jawa Timur Master Program.

## **Guidance**

1. Advisory Lecturer Submission
  - At 1 to 3 weeks before the end of the third semester of lectures, students submit at least 2 thesis research proposal topics accompanied by filling out the supervisory lecturer application form.
  - The submission of point a) above is addressed to the Head of the Study Program through the TU Magister.
  - All forms must be filled out and signed, following what is stated in the form, which among other things, contains:
    - Proposed thesis title plan
    - Name of the proposed main supervisor and thesis assistant
      - The Thesis Title can be filled with a Topic or at least concentration, or a Thesis content plan
      - The Head of the Study Program submits the assessment results to the Dean for a decision letter from the supervising lecturer.
      - Under the provisions of the lecturer's workload, a lecturer each semester can only guide a maximum of 5 students.
2. Requirements for Thesis Supervisor
  - The requirements for a Thesis Supervisor are:
    - Supervisor I Professor or Doctor with a minimum academic functional position of Lector.
    - Advisor II, with a minimum education of Master in the field of science with a field of study with a minimum academic functional position of Lector.
  - Officially appointed by the Dean with a Decree of the Dean.

- The supervisor consists of 1 or 2 people, namely supervisor I and supervisor II.
- Change of supervisor can only be done before the thesis proposal seminar. After the thesis proposal seminar, only one of the supervisors can be replaced.
- The replacement in point / (d) above is proposed through the Head of the Study Program, who is then appointed a substitute supervisor which the Dean's Decree legalizes.
- If the two supervisors are replaced after the proposal seminar, the student concerned must repeat the thesis proposal seminar.
- In a state of necessity, if the supervisor is permanently absent and/or there is a strong and appropriate reason, the Head of the Study Program may appoint a substitute supervisor which is legalized by the Dean's decree.

### 3. Advisor's Rights and Obligations

- Advisor's Rights
  - Also plays a role in determining the thesis title of the students he supervises.
  - Return the task of thesis guidance to the Dean through the Head of the Study Program if things happen that cause the guidance process cannot be carried out.
  - Receive remuneration points for guidance, proposal exams, results, and theses.
- Supervisor's Obligations
  - Provide thesis guidance following applicable regulations.
  - Record the date and form of consultation on the thesis guidance card every time you do mentor.
  - Test and evaluate the thesis of the students he supervises.
- Time and Place of Guidance
  - The time and place for thesis guidance are following the agreement between the student and the supervisor.

- - At the latest in the second month of the fourth semester, the thesis proposal must have been approved by the supervisor for the seminar.
  - At the end of the fourth semester, it is expected that the supervisor has approved the thesis writing for the thesis examination.
  - Seminar and Thesis Examination Ujian
4. Seminar on Proposals and Thesis Research Results
- The seminar on proposals and results aims to improve the proposal and the suitability of the data with the proposal. In this case, more input or suggestions are needed.
  - The weight of the thesis proposal seminar is two credits, the result seminar, and the final thesis exam is four credits
  - After the thesis writing is approved by the supervisor, the Head of the Study Program and the Dean, the thesis examination is carried out after the thesis writing is approved.
  - The number of examiners for seminar proposals, results, and theses is a maximum of 4 people and a minimum of 3 people, of which 2 or 1 examiner comes from the supervisor.
  - At least five days before the thesis exam is held, the thesis writing has been sent to all examiners.
  - The thesis examination material includes thesis draft, thesis presentation, and discussion.
  - The length of the thesis exam is between 90-120 minutes.

### **Scientific Publication Obligations**

1. Every UPN Veteran Jawa Timur student at the Master's Program (S2) level is obliged to publish scientific papers,
2. The publication of the UPN Veteran Jawa Timur students as

referred to in point a) is carried out with the following conditions:

- Masters Program (S2) students are required to make scientific
  - publications at least in accredited national journals, international journals, or Scopus indexed proceedings resulting from international conferences,
3. Publication of UPN Veteran Jawa Timur students as referred to in point b) is a learning process and academic responsibility by students and their supervisors,

### **Terms and Evidence of Scientific Work**

1. The publication obligation for UPN Veteran Jawa Timur students is a judicial requirement.
2. As referred to in point a), the publication obligation is the lowest with the status and evidence of Under Review from the journal or publisher's proceedings.
3. Every UPN Veteran Jawa Timur student who does not complete the publication responsibility (referred to in point c) cannot be declared graduated.

### **5.13 Student Study Success Assessment**

Assessment of the success of student studies in the Master Program of UPN Veteran Jawa Timur is carried out after students complete all study activities required in the curriculum of the study program. Assessment is expressed by the Grade Point Average (GPA). Students are declared to have graduated from the Master's program, if they have a minimum GPA of 3.00 and there are no D and E grades. The graduation predicate of the master program is as follows:

<b>GPA</b>	<b>Graduation Predicate</b>
3.00 – 3.50	Satisfying
3.51 – 3.75	Very satisfactory

> 3.75 – 4.00	With Praise (Cumlaude)
---------------	------------------------

### **5.14 Study Period Limit and Drop Out**

1. Study Period Limit
  - The study period for the master's program is eight semesters (4 years).
2. Drop out of the study (drop-out = DO).
  - A student drops out of the study if:
    - Resigning from the study program
    - Exceeded the length of the study period (> 4 years)
    - For two consecutive semesters, do not re-register.
    - Subject to other sanctions from the Chancellor.

### **5.15 Degrees, Transcripts, Diplomas, and Graduations**

1. Degree
  - According to the study program taken, graduates of the UPN Veteran Jawa Timur Masters program are entitled to diplomas and degrees.
    - The degree for Master of Management is MM
    - The degree for Master in Accounting is M.Ak
2. Transcript
  - The transcript contains all the courses that have been taken by a student at the Masters level, complete with grades and achievement index, the transcript is given together with the diploma.
3. Diploma
  - Students who have completed the Master's study program are given a certificate as proof of their graduation.
4. Graduation

5.

- The graduation ceremony was held with graduates of the undergraduate program at the UPN Veteran Jawa Timur graduation ceremony.

### **5.16 Plagiarism**

The UPN Veteran Jawa Timur Master Program as an educational institution will always uphold it through truth and honesty. In its implementation, all students and lecturers must ensure that all scientific works are free from plagiarism. The works of ideas and findings of other scientists that are contained in the scientific works of students and lecturers of the Master's Program must be referred to according to applicable scientific rules and etiquette. Lecturers and students who commit plagiarism will be subject to sanctions following applicable regulations. For students who are proven to have committed plagiarism, they will be penalized for losing their status as a student of the UPN Veteran Jawa Timur Master Program. Meanwhile, students who have passed the master's degree, if in the future it is proven that their scientific thesis is plagiarism, then they will be subject to the sanction of canceling their Master's degree (MM/MAK).

## **CHAPTER 6**

### **CURRICULUM AND COURSE DESCRIPTION**

#### **6.1 Master of Management Study Program**

The Master of Management Study Program at UPN Veteran Jawa Timur is specifically designed to meet the needs of professional human resources in the world of business and education, which leads to an increase in theoretical and conceptual skills which can also be implemented in a practical form by:

1. Have managerial development capabilities at regional, national, and international levels.
2. Have sensitivity in recognizing, creating, and exploiting business opportunities.
3. Ability to use scientific management concepts in every decision-making.

#### **Vision**

The UPN Veteran Jawa Timur Master of Management Study Program can produce graduates who have a pioneering spirit of development and are insightful, critical, creative and competitive, and analytical, which are beneficial for regional and national sustainable development.

#### **Mission**

1. Organize professional education equivalent to Strata-2 in management by taking into account the relevance of development, especially in the world of education, business, and industry.
2. To produce professional managers in finance, marketing, and human resources who have excellence in management, analyze management problems in corporate organizations or non-profit



organizations in an integrated manner to provide solutions in solving problems.

## 1. Curriculum

### Semester I

<b>Code</b>	<b>Compulsory Course</b>	<b>SKS</b>
MAM 2111	Managerial Economics	3
MAM 2112	Professional Manager Development	3
MAM 2113	Finance Management	3
MAM 2114	Quantitative Management Method	3
MAM 2116	Human Resource of Empowerment	3
<b>Total</b>		<b>15 SKS</b>

### Semester II

<b>Code</b>	<b>Compulsory Course</b>	<b>SKS</b>
MAM 2211	Management Information System	3
MAM 2215	Entrepreneurship	3
MAM 2213	Marketing Management	3
MAM 2214	Operational Management	3
<b>Total</b>		<b>12 SKS</b>

### Semester III

<b>Code</b>	<b>Compulsory Course</b>	<b>SKS</b>
MAM 2315	Business Research Method	3
MAM 2312	Strategic Management	3
MAM 2311	Company Visit	2
	<i>Concentration course</i>	6
<b>Total</b>		<b>14 SKS</b>

## Concentration Courses

Code	Courses	SKS
	<b>Finance</b>	
MAM 2321	a. International Finance	3
MAM 2322	b. Investment & Stock Market Management	3
MAM 2323	c. Risk Management	3
MAM 2324	d. Sharia Finance Management	3
	<b>Human Resource Management</b>	
MAM 2325	a. Performance Evaluation Management	3
MAM 2326	b. Organizational Culture	3
MAM 2333	c. Management of Change	3
MAM 2327	d. Training and Development Management	3
	<b>Marketing</b>	
MAM 2330	a. Strategic Marketing	3
MAM 2328	b. International Marketing	3
MAM 2332	c. Advertising Management	3
MAM 2331	d. Retail management	3

## Semester IV

Kode	Compulsory Course	SKS
MAM 2414	Thesis / Master Disertation	6
<b>Total</b>		<b>47 SKS</b>

## Course Description

### Master of Management Study Program

#### 1<sup>st</sup> Semester

#### MAM 2111 Managerial Economic (3 SKS)

Basic concepts and analytical tools to sharpen the quality of business decisions by using "Theory of The Firm" include, among others: demand analysis, production strategy and cost behavior, company behavior in competition, industry analysis, efforts to increase competitive advantage in various market conditions and all the consequences. , such as monopoly and oligopoly markets, analysis of the variables of value, time and risk through managerial economic models, the role of government in creating added business value and redistribution as well as privatization and study of real cases of companies.

**Literature:**

- Douglas, Evan, J., Managerial Economic, Analysis and Strategy, Prentice-Hall, International Edition.
- Grossack, I.M. and D.D. Martin, Managerial Economic, Boston, Little Brown & Co.
- Hayness, W.W. and W.R. Hery, Managerial Economics, Analysis and Cases, Text, Business Publication, Dallas.
- Simons J.L., Applied Managerial Economics, Eanglewood Clifft, Prentice-Hall Inc., New York
- J. Pappas, Hitchery “Managerial Economics 5 tahun”
- Blair dan Kenny “Microeconomics For Manajerial Decision Making”

**MAM 2112 Professional Manager Development (3 SKS)**

This course is designed to provide knowledge, skills and abilities in shaping self-attitudes to become professional figures. Students are expected to develop their soft skills both interpersonal and intrapersonal skills. Intrapersonal skills are a person's skills in "managing" oneself, the material provided is mindset reframing, self-image, time management

and stress management. Interpersonal skills are the skills a person needs in dealing with other people. The material provided includes teamworking, effective leadership, communication and public speaking skills.

**Literature:**

De Janasz, Suzanne C, Karen O. Dowd dan Beth Z, Schneider, 2006, **Interpersonal Skills in Organizations**, McGraw Hill International Edition.

**MAM 2113 Financial Management (3 SKS)**

This course discusses and discusses information and cases that focus on the three functions of financial management, namely sound policies, investment decisions and forecasting cash needs. Understanding of institutions, mechanisms, terms, analytical methods for financial policy making, including: time value of money, working capital management, company evaluation, risk and outcome relationships, capital budgeting, costs, capital structure and restructuring, debt instruments, business lease financing , dividend policy.

**Literature :**

- Brigham, Eugene F & Gapenski, Louis, Financial management Theory and Practice, 7<sup>th</sup> Edition, The Dryden Press, Illinois.
- Brealy, Richard A. and Steward C Myers, Principles of Corporate Finance, International Edition, Mc Graw-Hill Inc, Singapore.
- Scoot, David F. Jr., Basic Financial management, 8<sup>th</sup> Edition, Prentice-Hall International, New Jersey.
- Shapiro, Alan C., Modern Corporate Finance, 3<sup>rd</sup> Edition, Mac Millan Publishing, Singapore.
- Van Horne, James, Management and Policy, 4<sup>th</sup> Edition, Prentice-Hall International, London.

- Weston, J. Fred and Thomas E. Copeland, Manajerial Finance, 9<sup>th</sup> Edition, The Dryden Press.

### **MAM 2214 Quantitative Management Method (3 SKS)**

This course discusses quantitative data analysis as a data processing tool to produce accurate information. Specifically, it will discuss the concepts and techniques of multivariate analysis that are dependent and interdependent. Dependents include regression Analysis, Analysis of Variance (single & multidependence), Correlation Canonical Analysis, Discriminant Analysis, Conjoint Analysis, Structural Equation Modeling (SEM), Linear Probability Models. Interdependents include Factor Analysis, Cluster Analysis, Multidimensional Scaling, Correspondence Analysis.

#### **Literature :**

- Ferdinand, Agusty, Structural Equation Modeling in Management Research, Penerbit Universitas Diponegoro, 2000.
- Hair, Joseph F. Jr., Rolph E. Anderson, Ronald L. Tatham, William C. Black, Multivariate Data Analysis, Fifth Edition, Prentice-Hall International Inc.
- Levin, R.I. & Rubin D.S., Statistics for Management, Sixth Edition, Prentice-Hall Inc. New Jersey.
- Tabchnich, Barbara G. & Linda S. Fidell, 1983, Using Multivariate Statistics, Harper & Row Publisher, New York.
- Solimun, Multivariate Analysis : Structural Equation Modeling (SEM) Lisrel dan Amos, Applications in Management, Development Economics, Psikologi, Cosial, Medical dan Agrokompleks, Publisher Universitas Negeri Malang.

### **MAM 2116 Human Resource of Empowerment (3 SKS)**

This course studies the development of Human Resources to smoothen company operations, so as to develop employee careers, mastery and techniques of Human Resources management, work analysis and design, recruitment, selection, training, performance appraisal, reward systems, career development strategic planning Resources Human, health insurance, safety, job security and other social security which is associated with increasing labor productivity, climate and organizational development

**Literature :**

- Dessler, Gary, Personel Manajemen, Reston Publising Company,Inc.
- Barnes, Ralph M. 1980. Motion and Time Study Design and Measurement of Work. Seven Edition. John Wiley and Sons Inc Singapore.
- Plippo,Edwin B,Personel Managemen, Mc Graw- Hill Book Company, New York.
- Sirkula, Andrew F, Personel Administration and Human Resources Mangement,Wiley Trans Edition, Jhon- Weley & Sons, New York.
- Thomas H. Stone Understanding Personal Management.
- T. Hani Handoko Manajemen Personalia dan SDM.

**2<sup>nd</sup> Semester**

**MAM 2211 Management Information System (SKS 3)**

This course discusses all aspects related to the structure and technology that support this system. Broadly speaking, the discussion includes basic concepts in the decision-making process, required information, information system requirements, development and implementation of

management information systems, information system support technologies, information system development, information system management and information system applications in company management.

**Literature :**

- George, Scott M., Principles of manajemen Information System, Mc Graw Hill International Edition, New York.
- Gordon, Davis B. and Margareth Olson H. Management Information Sytem Conseptual Foundation Structure and Development, Mc Graw-Hill International Edition, New York.

**MAM-2215 Entrepreneurship (SKS 3)**

This course is intended to improve students' skills in influencing others, as individuals or groups, in facing a future marked by increasingly rapid changes and greater uncertainty. This course is presented using lecture, brainstorming, simulation, and discussion methods.

**Literature :**

- Robert D. Hisrich, Michael P. Peters, Entrepreneurship, Irwin McGraw-Hill, America, 1989
- Adig Suwandi dan Soejitno Irmim, Mensiasati Perubahan (40 Tips for Individual and Organizational Success, Responding to the Dads of Change), Madani, Malang, 2004.
- Gibson, Invancevich, Donnelly. Organisasi Jilid I. Bina Rupa Aksara, Jakarta. 1996
- Gibson, Invancevich, Donnelly. Organisasi Jilid II. Bina Rupa Aksara, Jakarta. 1997
- Soejitno, Effective Ways to Give Orders and Reprimands to Subordinates, PT. Pustaka Lintas Budaya, Surabaya, 2002.

### **MAM 2213 Marketing Management (3 SKS)**

Forming marketing insights into the company and responsiveness to environmental changes, analytical skills such as: seeking opportunities and segmenting markets, targeting and positioning in the market, product development, marketing strategy design, as well as contemporary topics such as the Consumer Protection Law and the impact of the economic crisis on marketing and marketing. the main element of decision making regarding product marketing strategy, pricing strategy, promotion and distribution. All of these topics are combined in discussing "marketing strategy planning".

#### **Literature :**

- Aaker, David A., Strategic Market Management. 4<sup>th</sup> Edition, John Wiley & Sons, Inc, New York.
- Czeipel, John A., Competitive Marketing Strategy, Prentice-Hall, Inc, Englewood Cliffs, New Jersey.
- Craven, David W., Strategic Marketing, Prentice-Hall, Inc, Englewood Cliffs, New Jersey.
- Dalrymple, Douglas J. and Leonard J. Parsons, Marketing Management Strategic and Cases, 5<sup>th</sup> Edition, John Wiley & Sons, New York.
- Rao, Vithala R. and Joel H. Steckel, The New Science of Marketing, Irwin Professional Publishing, Chicago-London-Singapore.
- Schnaars Steven P., Marketing Strategy a Customer Driven Approach, The Free Press Macmillan, Inc, New York.
- Kotler, Philip, Marketing Management, The Millennium Edition, 10<sup>th</sup> Edition, USA, Prentice-Hall.



- Walker, Orville C., harper W. Boyd Jr. and jean-Claud Larreche, Marketing Strategy Planning and Implementation, Richard D. Irwin, Inc, New York.
- Warren J. Keegan, Global Marketing management Fourt Edition, Prentice-hall International Edition.

### **MAM 2214 Operational Management (3 SKS)**

Discusses the concepts and techniques of operation and management of the production system as a competitive resource, both in the manufacturing and service industries, which is one of the critical elements in many organizations / companies.

In understanding this material, it is directed that students can master analytical tools to solve production problems, the ability to regulate production activities starting from designing the use of labor, capital, machinery, material and information inputs as well as increasing productivity and production effectiveness in modern manufacturing.

Topics discussed in this course include: manufacturing and service operations strategies, forecasting demand for goods and services, capacity and output planning, supply systems, facility design and spatial planning, the role of human resources, cutting-edge techniques such as SOPs, TQC / QCC , TQM, just-in-time (JIT), Continuous Improvement, Optimization, Automization, Robotic System, ISO, material requirement planning (mrp), value analysis / value engineering, total production maintenance system, and project management.

#### **Literature :**

- Adam, Everett E., Production & Operation Management, 3<sup>rd</sup> Edition, Prentice-Hall.
- Buffa, Elwood S., Modern Production Management, Jhon Wiley & Sons, Inc, New York, London, Sidney.

- Bromm, H.N., Production Management, Richard D. Irwin, Inc, Homewood, Illinois.
- Krajewski, Lee J., and Ritzman Larry P., Operation Management : Strategy and Analysis, Fifth Edition, Addison = Wesley Publishing Company, Inc., 2000.
- Moore, Franklin G., Manufacturing Management, Richard D, Irwin, Inc., Homewood Illinois.
- Haizer J. Reinder B. "Production and Operations Management Strategies and Tactics.
- Doll, John P and Frank Orazen, 1998. Production Economics With Applications. Grid Inc, Columbus, Ohio

### **3<sup>th</sup> Semester**

#### **MAM 2315 Business Research Method (3 SKS)**

This course aims to help the students understand the research process in the broad field of management and the specific requirements of entrepreneurship and innovation research. The course provides opportunities for students to plan, carry out and communicate research projects both for in-company project work and for their Masters dissertation. It also aim to assist students in understanding how to evaluate research.

This course is divided into two parts: 'research design' and 'qualitative and quantitative methods'. These are designed to provide students with an overview of the conventions on research in social sciences in general, and management studies in particular, and the role of qualitative and quantitative research in such research. The course will develop students' personal knowledge and skills in conducting and evaluating literature and research. It also give student the opportunity to work in groups during class session and analyse various research options..

**Literature :**

- Emory C., William, Business Research Methods, 5<sup>th</sup> Edition, Chicago, Richard D. Irwin Inc., 1995.
- Fred N. Kerlinger, Foundation of Behavioral Research, Third Edition, by Holt, Rinehart and Winston, 1986.
- Malhotra, Naresh K., Marketing research, An Applied Orientation, New Jersey. Prentice-Hall Inc, Simon Schuster Company Englewood Cliffs.
- Mason, Emmanuel J & William J. Bramble, Understanding and Conducting Research : Application in Education and The Behavioral Sciences, Mc Graw-Hill Book Company.

**MAM 2312 Strategic Management (3 SKS)**

Understanding the top managers in integrating the functional activities of the company and directing management processes to foster competitive advantage, assessing alternative strategic concepts in various industries in a turbulent environment, developing a strategic mindset to formulate, implement and evaluate business strategies, practical experience through company case studies in Asia Pacific.

**Literature :**

- Higgin, James M. and Julian W. Vincze, Strategic Management: Text and Cases, 4<sup>th</sup> Edition, Harcourt Brace, Javanovich College Publishers, Orlando.
- Hitt, Charles W.L. and Gareth R. Jones, Strategic management, An Integrated Approach, Houghton Mifflin, Boston, M.A.
- Hitt, Michael A. R. Duane Ireland and Robert E. Hoskisson, Strategic Management, Competitiveness & Globalization, South-Western College Publishing, Cincinnati, Ohio.
- Jauch, Lawrence R. and William F. Glueck, Management Strategic, Prentice-Hall, Inc, New Jersey.

- 
- Pears II, Jhon A. and Richard B. Robinson, Jr., Strategic Management, Formulation, Implementation & Control, 6<sup>th</sup> Edition, The Mc Graw-Hill, Inc, New York.
- Wright, Peter, Mark J. Krol and Jhon Parnel, Strategic Management Concept and Cases, 3<sup>rd</sup> Edition, Prentice hall, Inc, New Jersey.

### **MAM 2311 Company Visit (3 SKS)**

Students learn first-hand about a profession and its career requirements through a visit to a company in the career field of their choice. Company visits also provide students to learn about the work environment and culture of a company, to learn if a field/industry is right for them, networking with professionals (some of whom may be future employers) and last but not least is that student can get a better understanding of what professionals in the field are doing.

### **Subject Concentration (3<sup>rd</sup> Semester)**

#### **MAM 2321 International Finance (3 SKS)**

This course discusses changes in financial function as a consequence of the entry of a business entity on an international scale. For example, in financial functions, the foreign monetary factor and the scope of the problem must be present. It also discusses the impact of changes for reasons of seeking alternative sources of financing in the international market, and the possibility of cross-border investment with all its consequences.

#### **Literature :**

- Spapiro Alan C., Multinational Financial Management, Allyn and  
Bacan, Inc. USA

- 
- Weston J. Fred and Thomas E. Copeland, Managerial Finance, The Dryden Press.
- Ahmad Jamli, Dasar-dasar Keuangan Internasional, BPFE-UGM.

**MAM 2322 Investment and Stock Market Management (3 SKS)**

Alternative financial instruments and company investments by taking the possible risks and possible outcomes, introduction to trading in various securities, portfolio management theory and practice, and investment techniques in relation to market sentiment and business ethics.

**Literature :**

- Cohen, Jerome B. Edward D., Zinbarg and Arthur Zeikel, Investment Analysis and Portofolio Management, Irwin-Himewood, Illinois.
- Damodar, Aswat, Investment Valuation Tool and Techniques for Determining The value of any Asset, John Wiley & Sons, Inc, Singapore.
- Elton Edwin J. and Amrtin J. Gruber, Modern Portofolio Theory and Investment Analysis, Jhon Wiley & Sons, Inc, Singapore
- Fisher, Donald E. and Ronald J. Jordan, Security Analysis and Portofolio Management, 4<sup>th</sup> Edition, Englewood, Prentice-Hall, Inc, New Jersey.
- Francis, Jack Clark, Investmen Analysis and management, Mc Graw-Hill Singapore.
- Filler, Russell and james L., Farrel Jr., Modern investment and Security Analysis, 2<sup>nd</sup> Edition, Mc Graw-Hill Book Company, Singapore.
- Jones, charles P., Investment Analysis and Management, 6<sup>th</sup> Edition, Jhon Wiley &\*() Sons, Inc, New York.

### **MAM 2323 Risk Management (3 SKS)**

Risk management is a discipline that deals with the process of managing corporate risk with the aim of maximizing the value of a business entity in order to improve the welfare of its shareholders through risk management in conditions of uncertainty. The uncertainty causes the emergence of a risk where the uncertainty itself has many levels with several characteristics. Understanding the risk management process properly results in a smaller potential loss due to this risk by using the precautionary principle. Thus, it is hoped that organizational actors will obtain a comprehensive picture of corporate risk which includes the risk management process and its application in business organizations.

To achieve this goal, learning in this course is not only emphasized on cognitive materials (knowledge & abilities), but is also equipped with certain skills or skills, behaviors or attitudes.

#### **Literature :**

- Bramantio : **Manajemen Risiko Terintegrasi**, Penerbit PPM 2001
- Dennis G. Uyemura, Donald R. Van Deventer, **Financial Risk in Managing Banking**, McGraw-Hill, 1993
- **Enterprise Risk Management- Integrated Framework** COSO, 2004
- George E.Rejda :**Principles of Risk Management and Insurance**, Fifth Edition, HARPERCOLLINS College Publishers, 1995
- Hinsa Siahaan: **Manajemen Risiko Pada Perusahaan dan Birokrasi** , Elexmedia Komputindo, Edisi Revisi, 2009
- **Manajemen Risiko Konsep, Kasus, dan Implementasi** Elexmedia Komputindo, Edisi Pertama, 2007
- **Seluk Beluk Perdagangan Instrumen Derivatif dari Perspektif Lindung Nilai dan Spekulasi**, Elexmedia Komputindo, 1<sup>st</sup> Edition, 2008

- 
- James Lam : **Enterprise Risk Management**” John Wiley and Sons, 2003
- Joel Bessis, **Risk Management In Banking**, John Wiley and Sons. Inc., 1998
- Trieschmann Gustavson Hoyt : **Risk Management and Insurance**, Eleventh Edition, South-Western College Publishing,2001
- Philippe Jorion: **Value at Risk, The New Benchmark for Managing Financial Risk**, International Edition, McGraw-Hill, 2002

### **MAM 2324 Sharia Finance Management**

This subject is designed to facilitate students in order to gain knowledge and insight into financial management using Syariah principles. Several methods, theories and basic concepts of financial management that use Syariah principles will be discussed in this course.

In general, the material covered includes: analysis, financial planning, risks to companies / institutions that use Syariah principles and financing at financial institutions that use Syariah principles, discussion of investment decisions and long-term funding alternatives, working capital management and several topics. current finance.

By completing this course, it is hoped that students will be able to apply existing theories, concepts and techniques or methods in financial management that use Syariah principles, and be able to analyze and solve corporate financial problems using Syariah principles, both in terms of the investment decision-making process, as well as corporate funding / financing.

**Literature :**

- Arifin, Zainul. 2009. *Dasar-dasar Manajemen Bank Syariah*. Revision Edition. Azkia Publisher. Jakarta.
- Karim, Adiwarmarman A. 2006. *Bank Islam: Analisis Fiqh dan Keuangan*. Ed. 3. PT. Rajagrafindo Persada. Jakarta.
- Antonio, Muhammad Syafi'i. 2010. *Bank Syariah: Dari Teori ke Praktik*. Gema Insani Press. Jakarta.
- Soemitro, Andri. 2009. *Bank dan Lembaga Keuangan Syariah*. Kencana Media Prenada. Jakarta.
- Nafik, Muhamad. 2009. *Bursa Efek dan Investasi Syariah*. Serambi Ilmu Semesta. Jakarta.
- Muhammad. 2005. *Manajemen Pembiayaan Bank Syari'ah*. UPP AMP YKPN. Yogyakarta
- Aziz, Abdul. 2010. *Manajemen Investasi Syari'ah*. Alfabeta. Bandung
- Greuning, Hennie Van; Zamir Iqbal. 2011. *Analisis Resiko Perbankan Syariah*. Salemba Empat. Jakarta

### **MAM 2325 Performance Evaluation Management (3 SKS)**

The discussion of this course includes what, why and how to measure and evaluate the performance of individual workers in organizations. The results of the evaluation are part of continuous improvements in designing and developing a compensation system.

#### **Literature :**

- tv, Radio, Penilaian Prestasi Kerja Teori dan Praktek, PPM
- Paul J. Jerome, Mengevaluasi Kinerja Karyawan, PPM
- Gloria E. Bader, Mengukur Prestasi Tim, PPM

### **MAM 2326 Organization Culture (3 SKS)**

The discussion of organizational culture courses is more emphasized on the micro aspect, namely on individual workers in a team-work. Covering the national culture as a supra-system; the role of culture in the



organization; factors that influence organizational culture; leadership and culture, the process of forming and changing organizational culture; comparison of Japanese and American management; clashes and blends of various cultures, management of plural cultures in organizations, ways of creating, maintaining, and developing a strong organizational culture, so that a work of the same quantity can be completed collectively / team work so that a work of the same quantity can be completed simultaneously. together / team work so that it can be completed faster with better quality.

**Literature :**

- Stephen P. Robbins, Organizational Behavior Prentice-Hall International Editon.
- Terence R. Mitchell, People In Organotions, An Introduction to organizational Behavior, Mc Graw-Hill Book Company

**MAM 2333 Management of Change (3 SKS)**

This course is designed to provide students with knowledge and expertise in understanding the impact of change in organizations. In real life, the change process is often not what was expected. This course is expected to be able to provide basic knowledge to students about the importance of change in organizations, what factors in the organization need to be changed, how change needs to be implemented, who are the people involved in the change process, when the change process needs to be done, and other related aspects. with the management of change in the organization.

**Literature :**

- Palmer, I., Dunford, R., Akin, G. (2009), Managing Organizational Change, 2nd edition, McGraw Hill
- Senior and Swailes (2010), Organizational Change, 4th edition, Prentice Hall

- 
- Cummings, T (2006), *Organizational Development and Change*, 8th edition, Prentice Hall

### **MAM 2327 Training and Development Management (3 SKS)**

This course is a specialization in the field of human resource management that discusses how to improve and improve the quality of human resources which allows the development of human resources itself and organizational development. The subject matter in this course includes the objectives and benefits of training, designing education and training programs, training needs analysis, training implementation processes, training evaluation, human resource development, organizational development and training management development.

#### **Literature :**

- Soebagio Atmodiwirio “*Manajemen Pelatihan*”, Arddizya Jaya, Jakarta, 2002
- Jusuf Irianto “*Prinsip-Prinsip Dasar Manajemen Pelatihan*”, Insan Cendekia, 2001, Surabaya
- Larry R Swalley “*Orientasi dan Pelatihan di Tempat Kerja*”, PT Pustaka Binaman, Pressindo, Penerjemah : Ramelan Judul Asli :”On the job orientation and Training,2000, Jakarta.

### **MAM 2330 Strategic Marketing (3 SKS)**

This course is intended to discuss various problems and knowledge of marketing organizations, business strategy and competitive advantage, strategic partnerships, strategic marketing and planning, determining and analyzing markets, marketing strategies for different markets from competitive environments, planning for new products.

The students has the ability to analyze marketing activities in a holistic and integrative manner at the strategic, managerial and operational levels,

has decision-making skills both as a strategic marketer or formulator and as an operational or implementator of marketer.

Marketing management process, roles and strategies in the field of strategic marketing dimensions; marketing situation analysis and strategy analysis of the company's internal capabilities; determination of marketing objectives; target market segmentation; market positioning and measurement; competitive analysis techniques; formulation of generic strategies and marketing programs; implementation; evaluation and monitoring of the success of marketing strategies.

Analysis of marketing management cases. Using the case study method, group discussions and preparing reports. Emphasis is on discussing cases of marketing in Indonesia and cases of marketing abroad that are relevant to business conditions in Indonesia.

**Literature :**

- Mintzberg and Quin, The Strategy Process : Concept, Contexts, Cases.
- ME. Porter Competitive Strategy : Technique for Analyzing Industries and Competitors. Prentice Hall, Impanting Strategy Management, Prentice Hall.
- Hax and Majluf, Impating Management.
- Strategic market Manajement ( David A. AAKER)
- University of California University, Berkeley John Wiley & Sons, Inc 1998.

**MAM 2328 International Marketing (3 SKS)**

Introducing a theory, a rationale and an international marketing patterns, the use of the necessary analytical tools, mastery of research methods and international market analysis, development of management skills in an effort to launch international operations and increase the ability to compete in global trade.

**Literature**

:

- Hasan / Black Well, Global Marketing Perspectives And Cases, International Edition
- John D. Daniel, Lee H. Radebough, International Business Environment and operations, Addison – Wesley Publishing Company
- John D. Daniel, Lee H. Radebough, International Business Environment and operations, Addison – Wesley Publishing Company

### **MAM 2332 Advertising Management (3 SKS)**

Introducing to students to the theory and basic concepts as well as practical activities related to advertising management, with the objective that they can develop skills in the field of advertising management in general and advertising management practices in particular, understand the nature and scope of advertising management, understand various type of advertising agency, Students has the ability to understand advertising operations, and has the ability to run and evaluate advertising programs.

#### **Literature :**

- Russel, J Thomas & Lane, W Ronald. 2009. **Klepner's Advertising Procedure I**. Indonesian edition. Gramedia:Jakarta
- Russel, J Thomas & Lane, W Ronald. 2009. Klepner's Advertising Procedure II. Indonesian edition. Gramedia:Jakarta
- Moriarty, Mitchel, Wells.2009. Advertising: Principles and Practices. Eight edition. Pearson Prentice hall.
- Harjanto, Rudi. 2009. Prinsip-Prinsip Periklanan. Dewan Perguruan Periklanan Indonesia.
- Lee, Monle & Carla Johnson. 2009. Prinsip-prinsip Pokok Periklanan dalam Perspektif Global. Prenada Media. Jakart

- Shimp. 2003. Periklanan dan Promosi; Aspek tambahan pemasaran terpadu. Erlangga. Jakarta.

### **MAM 2331 Retail Management (3 SKS)**

This course studies how to plan in retail business management so that you can manage this business well. Retail management is learning how to be a successful retailer so that you have to understand human character, trends in the retail business, prevent theft in retail, know how to effectively increase sales, know the techniques for presenting merchandise and how to create an atmosphere in the retail business.

#### **Literature :**

- Asep ST. Sujana, 2012, *Paradigma Baru Manajemen Ritel Modern* Pendekatan Category Management & Supply Chain Management, Penerbit
- Sugiarta, I Nyoman, 2011, *Panduan Praktis & Strategis Retail Consumer Goods*, Penerbit Expose, Jakarta Selatan
- Christina Whidiya Utami, 2010 *Manajemen Ritel Strategi dan Implementasi Operasional Bisnis Ritel Modern di Indonesia*, Jakarta, Salemba Empat
- Sopiah & Syihabudhin, 2008, *Manajemen Bisnis Ritel*, ed 1, Yogyakarta, Andi
- M. Taufiq Amir, 2005, *Manajemen Ritel, Panduan Lengkap Pengelola Toko Modern*, PT Gramedia Pustaka Utama, Jakarta
- Hendri Ma'ruf, 2005, **Pemasaran Ritel**, PT Gramedia Pustaka Utama, Jakarta
- Larry D. Redinbaugh, 2004, **Retailing Management**, Mc. Graw Hill, Inc, USA

### **4<sup>th</sup> Semester**

### **MAM 2414 Master Disertation (6 SKS)**

Writing this thesis is one of the requirements for obtaining a Master of Management (MM) degree. The master dissertation has been deemed to meet the requirements if it has been tested in the final examination platform and passed by the Examining Team.

The theme of the thesis is taken from several aspects, including: Concepts and applications of Marketing Management, Human Resource Management, Financial Management, Production Management, Strategic Management and Managerial Management in relation to developments in science and technology, economic, political, social, cultural, both local and global. The results of the analysis are compiled in a final report with the format specified in the thesis writing guidelines.

## **ACCOUNTING MASTER STUDY PROGRAM**

The Master of Accounting Program at UPN Veteran Jawa Timur was motivated by the desire to become an agent of development in East Java, namely: being able to produce complete human beings as professional masters of accounting with the spirit of pioneering development.

### **Vision**

Become a Master of Accounting study program with the character of State Defense.

### **Mision**

1. Develop higher education based on the values of struggle to produce competent and professional masters of accounting;
2. Improve the research culture in the accounting field in the development of an efficient science and technology field for the welfare of the community;
3. Organize community service based on research and local wisdom;
4. Organize excellent and clean governance to achieve budget management accountability;
5. Develop the quality of superior human resources in attitudes and values, performance, mastery of knowledge, and managerial;
6. Improve the integrated management system for facilities and infrastructure;
7. Increase institutional cooperation with stakeholders both at home and abroad.

### **Educational Goal**

To building graduates that have qualification:

1. Quality expertise theoretically and conceptually and its implementation in the form of practical skills in accordance with accounting practice that continues to develop.
2. Maturity of personal competence that is adaptive, communicative, resistant to testing and has morality integrity.
3. Ability to use accounting information for decision making.

### 1. Curriculum

Matriculation	Course Name	SKS
	Statistic	0 SKS
	Accounting Information System	0 SKS
	State Defense Character	0 SKS
	Auditing	0 SKS

#### 1<sup>st</sup> Semester

Code	Course	Credit
MAK 3111	Strategic Management	3
MAK 3112	Professional Manager Development with State Defense Character	3
MAK 3113	Advanced Business and Professional Ethics	3
MAK 3114	Advanced Accounting Theory	3
MAK 3115	Information System and Technology	3
	<b>Total Credits</b>	<b>15</b>

#### 2<sup>nd</sup> Semester

Code	Course	Credit
MAK 3211	Advanced Management Accounting	3
MAK 3212	Behavioral Accounting	3
MAK 3213	Accounting Research Methodology	3
MAK 3214	Advanced Financial Statement Analysis	3
	<b>Total Credits</b>	<b>12</b>

#### 3<sup>rd</sup> Semester (Concentration of Management Accounting)

Code	Course	Credit
------	--------	--------



MAK 3311	Financial and Investment Management	3
MAK 3312	Internal audit	3
MAK 3314	Taxation Management	3
	Elective Courses (1)	3
MAK 3320	Visiting Company (PKL)	1
	<b>Total Credits</b>	<b>13</b>

### 3<sup>rd</sup> Semester (Concentration of Public Sector Accounting)

<b>Code</b>	<b>Course</b>	<b>Credit</b>
MAK 3316	Public Sector Financial Accounting	3
MAK 3317	Public Sector Audit	3
MAK 3318	Public Sector Organization and Management	3
	Elective Courses (1)	3
MAK 3320	Visiting Company (PKL)	1
	<b>Total Credits</b>	<b>13</b>

### 3<sup>rd</sup> Semester (Concentration of Financial Accounting and Taxation)

<b>Code</b>	<b>Course</b>	<b>Credit</b>
MAK 3310	Auditing Seminar	3
MAK 3304	Taxation Management	3
MAK 3301	Investment and Finance Management	3
	Elective Courses (1)	3
MAK 3320	Visiting Company (PKL)	1
	<b>Total Credits</b>	<b>13</b>

### 4<sup>th</sup> Semester

<b>Code</b>	<b>Course</b>	<b>Credit</b>
MAK 3411	Thesis	6
	<b>Total Credits</b>	<b>6</b>

### Elective Courses

<b>Code</b>	<b>Course</b>	<b>Credit</b>
<b>Management Accounting Cocentration</b>		

MAK 3321	Forensic Accounting	3
MAK 3322	Management Control System	3
MM 2323	Risk Management (can be taken in study program Magister Management)	3
<b>Public Sector Accounting Concentration</b>		
MAK 3321	Forensic Accounting	3
MAK 3315	Public Sector Budgeting	3
MM 2323	Risk Management (can be taken in study program Magister Management)	3
<b>Financial Accounting and Taxation Concentration</b>		
MAK 3321	Forensic Accounting	3
MAK 3325	Contemporary Financial Accounting	3
MM 2323	Risk Management (can be taken in study program Magister Management)	3

## 2. Subject Description

### a. Master of Accounting Study Program

#### 1<sup>th</sup> semester

#### **MAK 3111 Strategic Management (3 SKS)**

This course is designed to explain about recent global business problem and show how it affects business environment and provides recent strategic management concept consists of theory, research and technique in each discussion.

#### **Literature :**

- Fred R. David, , 2011, Strategic Management, 13th Ed, Francis Marion University **Marion** University
- Books on Strategic Management both International and National..
- Relevant scientific journal

-

### **MAK 3112 Professional Manager Development with State Defense Character (3 SKS)**

This course provides knowledge and critical thinking as a professional accounting manager who has self-maturity in carrying out his profession. Lectures are packaged dynamically by raising various issues in their daily environment as professionals and developing soft skills in assessing and determining several alternative actions or decisions in every interaction, both interpersonally and intrapersonally, with other individuals.

#### **Literature:**

- De Janasz Suzanne C, Karen O. Dowd dan Beth Z.Scheineider, *Interpersonal Skills in Organizations*, Second Edition, Mc Graw Hill International Edition.
- Robbins, Stephen P dan Timothy. A. Judge. 2013. *Organizational Behavior*, 15th ed. Pearson Education Inc.
- Gibson, J.L., John, M.Ivancevich., James. H.D., dan Robert. K. 2012. : *Behavior, Structure, Processes*. (14th ed) McGraw. Hill
- Luthans, Fred. 2011. *Organizational Behavior.Un Evidence-Based Approach*. (12 th ed). New York: McGraw-Hill Company  
**Interpersonal Skills in Organizations**, McGraw Hill International Edition.

### **MAK 3113 Etika Bisnis dan Profesi (3 SKS)**

This course is designed to give knowledge and the application of ethical character as a professional. The course is arranged dynamically by raising several development issues in daily environment as a professional and develop softskill in assessing and choosing severel acts or ethical

decision in every good interaction in interpersonal or interpersonal with others.

**Literature :**

- Brooks, Leonard J. and Paul Dunn. 2012. Business and Professional Ethics, for Directors, Executives and accountants. International Edition. 5th Edition. South-Western Cengage Learning: USA
- Duska, Ronald F and Brenda Shay Duska. 2011. Accounting Ethics. Blackwell Publishing: India.
- McPhail, Ken and Diane Walters, 2009, Accounting and Business Ethics, Published in the Taylor & Francis e-Library
- IFAC. 2013. Handbook of the Code of Ethics for Professional Accountants.
- IAI. 2015. Ethics Code of Indoensian Accountant, Proceedings Congress VIII IAI
- IAPI. 2008. Ethics Code of Indoensian Accountant
- Ethics Code of Accountant Associations (IAI, IAPI, IAMI, dll)
- BPK Ethics Code, BPKP, Director General of Taxes
- Law on Public Accountants No. 5 of 2011

**MAK 3114 Advanced Accounting Theory (3 SKS)**

This course discusses the concepts in accounting theory consist of formulation of accounting theory, accounting theory structure and financial accounting standard.

**Literature :**

- Indonesian Accountants Association, PSAK 2015
- Indonesian Accountants Association, PSAK Syariah
- Indonesian Accountants Association, ETAP
- Standar Akuntansi Pemerintahan (SAP)
- Wolk, Dodd, and Rozycki, 2017, Accounting Theory, Edisi 9, Sage Publisher

- 
- Scott, 2015, Financial Accounting Theory, Edisi 7, Pearson.

### **MAK 3115 Advanced Accounting Theory (3 SKS)**

This course is designed to provide knowledge and explanation about what the information system technology will be discussed: the components of information system, business in digital era, Governance Data and IT Architecture, Data Management , Big Data Analysis, archive management, internet networking for operating and efficient sustainability, tableau application

#### **Literature :**

- Turban, E, L. Volonino, dan G.R. Wood, Information Technology for Management, International Student Version, Edisi ke-10, John Wiley & Sons, Inc, 2015
- Jogiyanto H.M., Sistem Teknologi Informasi, Yogyakarta: Andi Offset, Edisi ke-3 2010.
- Jogiyanto H.M., Sistem Informasi Strategik untuk Keunggulan Kompetitif, Yogyakarta, Edisi ke-2, Andi Offset, 2008.
- Jogiyanto H.M., Sistem Informasi Keperilakuan, Yogyakarta: Andi Offset, Edisi ke-2, 2009.
- Jogiyanto H.M., Model Kesuksesan Sistem Teknologi Informasi, Yogyakarta: Andi Offset, 2009

### **2<sup>nd</sup> Semester**

#### **MAK 3211 Advanced Management Accounting (3 SKS)**

Advanced managerial accounting course discusses recent managerial accounting issues isu-isu, from theory, methodolog, and practice perspectives. The explanation on this course has a purposes to give the understanding and new perspectives to the students about several managerial accounting perspectives and students are expected to able ini

interpreting to the research findings and practical implications on accountant profession, thus, the discussion includes related managerial accounting articles with topic discussed with focus on critical review.

**Literature :**

- Hope, Jeremy., and Robin Fraser. 2003. Beyond Budgeting: How Managers Can Break Free from the annual Performance Trap. Harvard Business School Press
- Kaplan, R.S and Anderson, S.R. 2007. Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Kaplan, R.S& Anderson, S.R. 2007. Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits. Boston, Massachusetts: Harvard Business School Press.
- Atkinson, Anthony A., Robert S. Kaplan, Ella M. M., and S. Mark Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution: International Edition, 6Ed. Pearson Higher Education.

**MAK 3212 Behavioral Accounting (3 SKS)**

The Behavioral Accounting course is designed to increase students' knowledge of behavioral aspects of accounting. This course covers all efforts to analyze the impact of human behavior on organizations or accounting systems and vice versa. Therefore, in this course students must write papers and hold discussions on the four functional areas of accounting (financial, managerial, auditing and tax). This course will also focus on aspects of decision making in accounting. This course aims to:

1. Convey to students knowledge and understanding of the influence of accounting and information on decision making
2. Develop and perfect students' skills in analyzing and interpreting research papers on the topic of behavioral accounting

### **Literature:**

- Siegel, Gary dan Helena Ramanauskas-Marconi, 1989, *Behavioral Accounting*, South-Western Publishing Co., Cincinnati, Ohio.
- Eugene F. Brigham dan Joel F. Houston, 2013, Dasar-dasar Manajemen Artikel, Jurnal yang relevan
- Robbin & Judge-Organizational Behaviour-2013
- Colquit 2015-Ob (4th Edition)

### **MAK 3213 Accounting Research Methodology (3 SKS)**

A good research is coming from the problem and research problem. Clear research focus will lead to the resarch purpose and need to complete and discussion. Then, it is supported by literature review and based on previous empirical research from previous researcher. Empirical research is a basic research, therefore the researcher can determine the framework and research hypothesis. Next step, researcher can deter,ime the research methodology, ananalysis, and discussion. In the end, researcher can provide the conclusion and give the recommedation to the research object and furhter researcher and think about ethics and style of intitutions where the research is conducted.

### **Literature :**

- Sekaran, Uma, 2003, Research Methods for Business: A Skill Building Approach, Fourth Edition, John Wiley & Sons. S
- Efferin, Sujoko, Stevanus Hadi Darmadji dan Yuliawati Tan,2004, Metode Penelitian untuk Akuntansi,Sebuah Pendekatan Praktis,Bayumedia Publishing, Malang.
- Neuman W.: 2003, Social Research Method: Qualitative and Quantitative Approach, 5<sup>th</sup> edition, Boston USA:Allyn and Bacon

- Bungin, Burhan, Penelitian Kualitatif, Komunikasi, Ekonomi, Kebijakan Publik dan Ilmu Social lainnya, Kencana, Prenada Media Group, Jakarta
- Sugiyono, Memahami Penelitian Kualitatif, Alfabeta

### **MAK 3214 Advanced Financial Statement Analysis (3 SKS)**

This course teaches students how financial analysts, potential investors, investors, use the financial information presented in financial statements to evaluate the financial condition of a company and evaluate it as a consideration in making investment decisions in securities. Besides that, it is also used as material for evaluating the company's performance, so that it can know the company's strengths and weaknesses, consideration of management decisions in order to increase company value.

After studying this course, students are expected to be able to analyze and evaluate financial information presented in financial statements, as a consideration in determining the value (valuation) and risk for making investment decisions and management decisions for issuers in order to increase company value.

#### **Literatur :**

- Foster, George, **Financial Statement Analysis**, Second Edition, 1986, Prentice Hall, New Jersey
- Pelapu, Healy, Bernard, **Business Analysis dan Valuation**, Second Edition, 2000, South-Western College Publishing
- Wild, John J, Subramanyan, Helsey, **Financial Statement Analysis**, Eight Edition, 2003, Mc Graw Hill
- Ellis, J., Williams, David, **Corporate Strategy and Financial Analysis**, 1993, Pearson Education Limited.

### **3<sup>th</sup> Semester**

#### **I Management Accounting Concentration**

### **MAK 3311 Investment and Financial Management (3 SKS)**



General topics in the meetings consist of conceptual framework in financial accounting, standard preparation process, measurement, and relevant problem, the product from the financial reporting process. Next meeting, discusses more specific topics. It is different from accounting theory. The material on accounting theory is underline with contemporary issues from a practical perspective.

**Literature :**

- Arthur J. Keown, David F. Scott, Jr, John D. Martin, J. William Petty, 2000, Dasar-dasar Manajemen Keuangan, Terjemahan, Edisi Pertama, Buku 1 dan 2, Salemba Empat, Jakarta.
- Zvie Bodie, Alex Kane, Alan J. Marcus, 2014, Manajemen Portofolio dan Investasi, Terjemahan, Edisi 9, Buku 1 dan 2, Salemba Empat, Jakarta.
- Jogiyanto, 2003, Teori Portofolio dan Analisis Investasi, Edisi 3, BPFEE, Yogyakarta.
- Eugene F. Brigham dan Joel F. Houston, 2013, Dasar-dasar Manajemen Keuangan, Terjemahan, Edisi 11, Buku 1 dan 2, Salemba Empat, Jakarta.
- Frank J. Fabozzi, 1999, Manajemen Investasi, Terjemahan, Edisi Indonesia, Buku 1 dan 2, Salemba Empat, Jakarta.
- Suad Husnan, 1998, Dasar-dasar Teori Portofolio dan Analisis Sekuritas, Edisi Ketiga, UPP AMP YKPN, Yogyakarta.

**MAK 3312 Internal Auditing (3 SKS)**

This course is designed to introduce students to the scope of Internal Auditing, Professional Organizations, and the internal auditor's code of ethics. It is expected that after attending this course, students are able to carry out financial audit activities on the company's internal which include audits of the company's financial accounting cycle, management audits which include HR audits, production and operations audits,

marketing audits, and quality audits, as well as social audits and information systems audits.

**Literature :**

- Moeller, R. Dan Herbert N. Witt, Brink's , 2009 Modern Internal Auditing
- Agoes, Sukrisno dan Jan Hoesada., BungaRampai Auditing, Salemba Empat, Jakarta, 2009. Akmal., Pemeriksaan Manajemen Internal Audit, PT Indeks, Jakarta, EdisiKedua 2009.
- Bhayangkara, IBK., Audit Manajemen Prosedur dan Implementasi, Salemba Empat, Jakarta, 2010.
- Boynton, Johson, danKell., Modern Auditing (terjemahan) – Buku 2, Penerbit ERLANGGA, Jakarta, 2003.
- Hartadi, Bambang., SistemPengendalian Intern Dalam Hubungannya dengan Manajemen dan Audit, BPFE, Yogyakarta, Edisi 3, Cetakan 1, 1999
- Mulyadi., Auditing Buku 1, Salemba Empat, Jakarta, Edisi ke-6, Cetakan ke-1, 2002
- Mulyadi., Auditing Buku 2, Salemba Empat, Jakarta, Edisi ke-6, Cetakan ke-1, 2002

**MAK 3314 Tax Management (3 SKS)**

General topics in this course is the basic concepts of taxation strategies oriented to legal tax planning techniques by the applicable tax laws in Indonesia

**Literature :**

- Erly Suandy, Tax Planning, 2016, Salemba Empat, Jakarta. (In Bahasa)
- Mohammad Zain, 2007, Taxation Management, thirth ed, Salemba Empat, Jakarta.(In Bahasa)

- Djoko Muljono, 2016, Tax Planning Tackling Taxes Wisely, ANDI, Yogyakarta.
- Applicable tax laws in Indonesia

## **II Public Sector Accounting Concentration**

### **1)MAK 3316 Public Sector Financial Accounting (3 SKS)**

This course provides knowledge, skills, and personal attitude formation to review, analyze, and budget the financial performance of the public sector so that the results of individual soft skills can be helpful and accountable to the public. By studying this course, students will realize the importance of organizing a professional mindset to make decisions and implement them in the community

#### **Literature :**

- Wilson, Earl Ray dan Susan C Kattleus. (2002). **“Accounting for Governmental and Non Profit Entities”**. Irwin-McGraw Hall, Edisi 13
- Apostolou, Nicholas G dan D. Larry Crumbley. (2000) **“Handbook of Governmental Accounting and Finance”** John Wiley and Sons Inc. Edisi 2
- Jones, Rowan dan Maurice Pendlebury. (1996). **“Public Sector Accounting”** Pitman Publishing, Edisi 4.
- Governmental Accounting Standard Board (GASB) No.34
- International Public Sector Accounting (IPSAS)
- Halim, Abdul (2007) **“Akuntansi Sektor Publik: Akuntansi Keuangan Daerah”** Salemba Empat. Edisi Tiga
- Idem (2002) **“Akuntansi dan Pengendalian Keuangan Daerah: Seri Bunga Rampai Keuangan Daerah”** UPP AMP YKPN
- Bastian, Indra (2003) **“Sistem Akuntansi Sektor Publik: Pemerintah Daerah”** Salemba Empat, Edisi 2
- Standar Akuntansi Pemerintah (SAP) – PP No.24 tahun 2005
- Permendagri No.13 tahun 2006

- Pernyataan Standar Akuntansi Keuangan (PSAK) tahun 2004

### **MAK 3317 Public Sector Audit (3 SKS)**

This course provides knowledge, skills, and the formation of self-esteem as the audit team leader, and lectures are packaged dynamically by presenting various soft skills discourses that are needed intrapersonally with other individuals. By studying this course, students will realize the importance of organizing a professional mindset, finding positive habits, and mastering various soft skills in achieving their successful career as audit team leaders and, at the end of the lecture, will experience an increase in their abilities and behavior as a professional figure.

#### **Literature:**

- Audit Sektor Publik Edisi 2 dan 3, Indra Bastian, Ph.D. , MBA. , Akt . Tahun 2007 dan 2010
- SPKN, BPK. Tahun 2007
- Penulisan Laporan Hasil Audit, Pusdiklatwas BPKP 2009
- Reviu Kertas Kerja Audit, pusdiklatwas BPKP 2009
- Sistem Pengendalian Internal pemerintah (SPIP) PP no.60 tahun 2008, Satgas SPIP BPKP 2009

### **MAK 3318 Public Sector Organization and Management (3 SKS)**

Concept and systems of measurement and management strategies in the sector of public and understand the complexities and challenges in the management of finances of government and areas including elements of politics in it.

#### **Literature:**

- Bruijn, Hans. 2006. Managing Performance in the Public Sector. 2nd ed. New York: Routledge

### **III. Financial Accounting and Auditing Concentration**

#### **MAK 3310 Auditing Seminar (3 SKS)**

This course examines various auditing problems in companies. The discussion focused on various cases that occurred starting from the application of auditing technique procedures, accountant ethics, business ethics, cases of implementing various types of audits by evaluating cases for internal audit topics, management audits, fraud audits and general audits themselves.

#### **Literature:**

- Agoes, Sukrisno dan Jan Hoesada., Bunga Rampai Auditing, Salemba Empat, Jakarta, 2009. Akmal., Pemeriksaan Manajemen Internal Audit, PT Indeks, Jakarta, Edisi Kedua 2009.
- Bhayangkara, IBK., Audit Manajemen Prosedur dan Implementasi, Salemba Empat, Jakarta, 2010.
- Boynton, Johson, dan Kell., Modern Auditing (terjemahan) – Buku 2, Penerbit ERLANGGA, Jakarta, 2003.
- Hartadi, Bambang., Sistem Pengendalian Intern Dalam Hubungannya dengan Manajemen dan Audit, BPFE, Yogyakarta, Edisi 3, Cetakan 1, 1999
- Mulyadi., Auditing Buku 1, Salemba Empat, Jakarta, Edisi ke-6, Cetakan ke-1, 2002
- Mulyadi., Auditing Buku 2, Salemba Empat, Jakarta, Edisi ke-6, Cetakan ke-1, 2002

#### **MAK 3321 Forensic Accounting (3 SKS)**

This course is designed to provide knowledge and explanation of what is meant by forensic audit which discusses various frauds, and why fraud occurs, also discusses the causes of fraud and the discovery and

prevention of fraud. Similarly, various audit techniques related to fraud will be discussed.

**Literature :**

- W.Steve Albrect et al, *Fraud Examination*, Third Edition, International Student Edition, 2006, South-Western:Cengage Laerning.
- Singleton & Singleton, *Fraud Auditing and Forensic Accounting*, Wiley Corporate F&A 3<sup>th</sup> Edition 2006
- Hopwood, Leiner, and Young. *Forensic Accounting*, McGraw-Hill International Edition, 2008.
- Tuanakota, Th. *Akuntansi Forensik & Audit Investigatif*, Penerbit Salemba Empat Edisi ke 2, 2010
- Materi dari sumber – sumber yang lain (termasuk kasus)

**MAK 3322 Management Control System (3 SKS)**

This course is designed to innovate quickly, with more competitors and increasing customer demands making competition in the business world more dynamic. For this reason, it is necessary to evaluate the company's performance, especially management that can help the company implement its strategy. This course is designed to provide students with an understanding of performance measurement methods and control techniques within companies

**Literature:**

- Robert N. Anthony & Vijay Govindarajan, *Management Control System*, 12th Edition, McGraq-Hill, Boston, 2007
- Abdul Halim, Achmad Tjahjono, Muh. Fakhri Husein, *Sistem Pengendalian Manajemen*, UPP AMP YPKN Yogyakarta, Cetakan Kedua 2003
- Sofyan Syafri H., *Sistem Pengawasan Manajemen*, Penerbit Quantum, Jakarta 2001

- 
- Arief Suadi, Sistem Pengendalian Manajemen, BPFE, Yogyakarta, 1999
- Agus Maulana, Sistem Pengendalian Manajemen, Penerbit ERLANGGA, Jakarta, 199

### **MAK 3323 Public Sector Strategic Management**

Concept and systems of measurement and management strategies in the sector of public and understand the complexities and challenges in the management of finances of government and areas including elements of politics in it.

#### **Literature:**

- Bruijn, Hans. 2006. Managing Performance in the Public Sector. 2nd ed. New York: Routledge

### **MAK 3315 Public Sector Budgeting (3 SKS)**

This course is designed to provide knowledge, skills and understanding the budgeting principles in the public sector. The topics of discussion include: basic understanding of the characteristics and nature of the public sector, public sector budgeting and management control systems, public sector budget functions, types of public sector budgets, public sector budgeting principles, public sector budgeting process, basic principles in budget cycle, public budget with New Public Management approach, Changes in budget approach, performance budget, zero based budgeting (ZBB), Planning, and Programming, and Budgeting System (PBBS).

#### **Literature :**

- Maddox David C., 1999, **Budgeting for Not – for Profit Organizations**, John Wiley & Sons.
- Fuady, Ahmad Helmy, Dati Fatimah, Rinto Andriano, Wahyu W. Basjir, 2002, **Memahami Anggaran Publik**, Idea Press

- 
- Bastian, Indra, 2006, **Sistem Perencanaan dan Penganggaran Pemerintahan Daerah di Indonesia**, Penerbit Salemba Empat
- Sony Yuwono, Tengku Agus Indrajaya, Hariyandi, 2005, **Penganggaran Sektor Publik**, Bayumedia

### **MAK 3319 Financial Accounting Seminar (3 SKS)**

This course is designed for students to be able to examine problems in financial accounting comprehensively by discussing various accounting cases in various types of industries, such as services, trade or manufacturing. Students are expected to understand the implementation of various accounting concepts and the application of accounting standards in various business environments

#### **Literature:**

- Niswonger, Warren, dan Reeve Fees, edisi 19 tahun 1999, **Prinsip-prinsip Akuntansi**,
- Kieso, Donald E and Jerry J. Weygant, 1995. “**Intermediate Accounting**”, Eighth Edition, John Wiley and Sons, New York.

### **MAK 3325 Contemporary Financial Accounting**

This course discusses the issues and important role of accounting in common business and economic. General topic related and affected several contemporary topics in financial accounting will be discussed in the first four meetings consist of conceptual framework in financial accounting, standard preparation process, measurement and relevant problem, product of financial reporting process. Next meeting will discuss about specific topics. Next meeting, discusses specific topics. It is different with accounting theory, the material on accounting theory is underline with contemporary issues from practical perspective.

#### **Literature:**



Rankin, M., Stanton, P., McGowan, S., Ferlauto, K, & Tilling, M., (2012), Contemporary Issues in Accounting, Wiley.

## **Semester VI**

### **MAK 3411 Thesis Writing (6 SKS)**

The writing of this thesis is one of the requirements for obtaining a Master of Accounting (MAk) degree. The thesis is considered to meet the requirements if it has been tested in the final exam pulpit and declared passed by the Examiner Team

## CHAPTER 7 CLOSING

1. The educational guidelines for the Masters Program of the Faculty of Economics and Business are a reference for students, lecturers, and employees in carrying out their duties and obligations so that the learning process can run smoothly and orderly.
2. This guideline can be reviewed/improved in accordance with the development of the situation based on the applicable provisions.

Surabaya, August 2021

Dean

Faculty of Economics and Business



**Prof. Dr. Syamsul Huda, MT**