

1.1. ASP. Accounting Study Program Learning Outcomes

Table 1.1 ASP.

Accounting Study Program Learning Outcomes

Code	Information of Graduate Learning Outcomes (CPL/LO)
Attitude (S)	
S1	Be devoted to God Almighty and able to show a religious attitude.
S2	Upholding human values in carrying out duties based on religion, morals and ethics.
S3	Contributing to improving the quality of life in society, nation, state, and advancement of civilization based on Pancasila.
S4	Acting as citizens who are proud and love the country, have nationalism and a sense of responsibility to the state and nation.
S5	Respect the diversity of cultures, views, religions and beliefs, as well as the original opinions or findings of others.
S6	Work together and have social sensitivity and care for the community and the environment.
S7	Obeying the law and discipline in social and state life.
S8	Internalizing academic values, norms, and ethics.
S9	Demonstrate an attitude of responsibility for work in their field of expertise independently.
S10	Internalizing the spirit of independence, struggle and entrepreneurship.
S11	Internalizing the principles of business ethics and the accounting profession.
Mastery of Knowledge (PP)	
PP1	Mastering theoretical concepts in depth about audit planning, procedures, and reporting.
PP2	Mastering theoretical concepts in depth about:
a	The basic framework for the presentation and preparation of financial statements.
b	Accounting policies and principles.
c	Accounting cycle.
d	Recognition, measurement, presentation and disclosure of elements of financial statements.
e	Financial statement analysis.
PP3	Mastering theoretical concepts in depth about:
a	Calculation and control of product and service costs.
b	Planning and budgeting.

c	Activity based management.
d	Performance measurement and control.
PP4	Mastering general theoretical concepts of quality management.
PP5	Understand the business ethics and code of ethics of the accounting profession.
PP6	Mastering financial management concepts, principles and techniques which include:
a	Financial decisions.
b	Time value for money.
c	Capital budgeting.
d	Capital structure, cost of capital, and financing.
e	Working capital requirements.
f	Cash flow analysis.
PP7	Mastering the principles of investing in financial assets.
PP8	Mastering theoretical concepts in depth about the information needs for decision-making.
PP9	Mastering techniques, principles, and procedural knowledge about the use of information technology.
PP10	Mastering the concepts and regulations of taxation and business law.
PP11	Mastering the concepts and principles of economics.
PP12	Master the concepts and principles of:
a	Organization,
b	Governance,
c	Risk management,
d	Strategic management,
e	Internal control, and
f	business environment.
Special Skills (KK)	
KK1	Able to independently compile audit working papers by collecting and summarizing audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions in the audit of financial statements.
KK2	Able to under supervision evaluate audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions in the audit of financial statements.
	Able to independently compile, analyze, and interpret the financial statements of a separate entity by applying accounting principles to

KK3	the appropriate transactions with general financial accounting standards and financial accounting standards for Entities without Public Accountability (ETAP) applies.
KK4	Able under the supervision of preparing, analyzing, and interpreting the consolidated entity's financial statements by applying accounting principles to transactions in accordance with general financial accounting standards and the applicable ETAP financial accounting standards.
KK5	Able to independently compile reports on the results of analysis of financial and non-financial information as well as relevant and reliable disclosures for managerial decision making by applying accounting and financial analysis techniques and methods.
KK6	Able under supervision to prepare investment and funding reports, which include reports on cash and working capital requirements, proforma financial reports, capital budgeting reports, which are relevant for making financial and investment decisions by applying financial and investment management techniques.
KK7	Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision-making and management control by applying management accounting techniques.
KK8	Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational decision making using a system development cycle (SDLC) approach.
KK9	Able to independently compile tax liability reports for both individual and corporate taxpayers by calculating and reconciling taxation according to taxation laws in force in Indonesia.
KK10	Able to independently operate and utilize software in the framework of preparing financial reports, budgets, tax administration, auditing, and research.
General Skills (KU)	
KU1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise.
KU2	Able to demonstrate independent, quality and measurable performance.
KU3	Able to study the implications of the development or implementation of technological science that pays attention to and applies humanities values according to their expertise based on scientific principles, procedures and ethics in order to produce solutions, ideas, designs or art criticism.
KU4	Compile a scientific description of the results of the study above in the form of a thesis or final project report, and upload it on the college page.

KU5	Able to make decisions appropriately in the context of problem solving in their area of expertise, based on the results of information and data analysis.
KU6	Able to maintain and develop networks with mentors, colleagues, peers both inside and outside the institution.
KU7	Able to be responsible for the achievement of group work and to supervise and evaluate the completion of work assigned to workers who are under their responsibility.
KU8	Able to carry out the self-evaluation process of the work group that is under their responsibility, and able to manage learning in a manner independently.
KU9	Capable of documenting, storing, securing, and recovering data to ensure validity and prevent plagiarism.
KU10	Able to combine technical competence and professional expertise for complete work assignments.
KU11	Able to present information and express ideas clearly, well verbally or in writing, to stakeholders.