

Curriculum Structure

To obtain a **Bachelor of Accounting (S.Ak)** degree, students of the Accounting Study Program must fulfill the following course requirements:

Table 1. Overview of the Accounting Study Program Curriculum – FEB Untan

No	Description	Credits	ECTS
1	University Compulsory Courses	9	15.03
2	Basic Courses	18	30.06
3	Department of Accounting Compulsory Courses	7	11.69
4	Accounting Study Program Compulsory Courses	84	140.28
5	Elective Courses	26	43.42
	Total Credits (SKS/ECTS)	144	240.48

The curriculum of the Accounting Study Program at FEB Untan is structured in accordance with the Indonesian National Qualifications Framework (KKNI) and international higher education standards. A total of **144 SKS (240.48 ECTS)** is required for graduation, equivalent to a four-year undergraduate program. The curriculum composition ensures a balanced integration of university compulsory courses, basic courses, departmental requirements, core accounting courses, and electives.

This structure is designed to provide students with a strong foundation in accounting theory and practice, complemented by interdisciplinary knowledge, professional skills, and exposure to contemporary issues in business and technology. The equivalence to **240 ECTS** aligns the program with the European Credit Transfer System, facilitating international academic recognition and student mobility

Table 2. University Compulsory Courses

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
1	MKWU 4101	Agama	Religious Education	3
2	MKWU 4102	Pancasila	Pancasila	2
3	MKWU 4103	Kewarganegaraan	Civics Education	2
4	MKWU 4104	Bahasa Indonesia	Indonesian Language	2

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
Total				9

Table 3. Basic Courses

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
1	EKA 1101	Pengantar Akuntansi I	Introduction to Accounting I	3
2	EKA 1102	Pengantar Bisnis dan Manajemen	Introduction to Business and Management	3
3	EKA 1103	Pengantar Ekonomi	Introduction to Economics	3
4	EKA 1104	Matematika Ekonomi dan Bisnis	Mathematics for Economics and Business	3
5	UMG 4108	Bahasa Inggris	English	3
6	EKA 2102	Statistik Ekonomi dan Bisnis	Statistics for Economics and Business	3
Total				18

Table 4. Department of Accounting Compulsory Courses

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
1	EKA 3105	Kewirausahaan dan Ekonomi Kreatif	Creative Economy and Entrepreneurship	3
2	EKA 3107	Etika Bisnis dan Profesi	Business and Professional Ethics	2
3	EKA 7102	Kapita Selektta dan Pengembangan Diri	Selected Topics and Self-Development	2
Total				7

Table 5. Accounting Study Program Compulsory Courses

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
1	EKA 2101	Pengantar Akuntansi II	Introduction to Accounting II	3
2	EKA 2103	Akuntansi Syariah	Sharia Accounting	3
3	EKA 2104	Sistem Informasi Manajemen	Management Information System	3
4	EKA 2105	Hukum Bisnis	Business Law	3
5	EKA 3101	Akuntansi Biaya	Cost Accounting	3
6	EKA 3102	Akuntansi Keuangan Menengah I	Intermediate Accounting I	3
7	EKA 3103	Manajemen Keuangan	Financial Management	3
8	EKA 3104	Statistik Ekonomi dan Bisnis Lanjutan	Advanced Statistics for Economics and Business	3
9	EKA 3106	Sistem Informasi Akuntansi	Accounting Information System	3
10	EKA 4101	Akuntansi Keuangan Menengah II	Intermediate Accounting II	3
11	EKA 4102	Akuntansi Manajemen	Management Accounting	3
12	EKA 4103	Manajemen Keuangan Lanjutan	Advanced Financial Management	3
13	EKA 4104	Akuntansi Keprilakuan	Behavioral Accounting	3
14	EKA 4105	Akuntansi Sektor Publik	Public Sector Accounting	3
15	EKA 5101	Perpajakan I	Taxation I	3
16	EKA 5102	Pengauditan I	Auditing I	3

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
17	EKA 5103	Akuntansi Keuangan Lanjutan I	Advanced Financial Accounting I	3
18	EKA 5104	Analisis Big Data	Big Data Analysis	3
19	EKA 5105	Teori Akuntansi	Accounting Theory	3
20	EKA 5106	Analisis Laporan Keuangan	Financial Statement Analysis	3
21	EKA 5107	Metode Penelitian	Research Methodology	3
22	EKA 6101	Perpajakan II	Taxation II	3
23	EKA 6102	Pengauditan II	Auditing II	3
24	EKA 6103	Akuntansi Keuangan Lanjutan II	Advanced Financial Accounting II	3
25	EKA 6104	Kajian Riset Akuntansi Keuangan	Financial Accounting Research Studies	3
26	EKA 6105	Kajian Riset Akuntansi Manajemen	Management Accounting Research Studies	3
27	EKA 6106	Kajian Riset Akuntansi Sektor Publik	Public Sector Accounting Research Studies	3
28	EKA 6107	Kajian Riset Pengauditan	Auditing Research Studies	3
29	EKA 6108	Kajian Riset Sistem Informasi Akuntansi	Accounting Information System Research Studies	3
30	EKA 7101	KKM / Magang	Community Service / Internship	3
31	EKA 7103	Skripsi	Thesis	3
Total				84

Table 6. Accounting Study Program Elective Courses

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
1	EKA 2201	Perekonomian Indonesia	Indonesian Economics	3
2	EKA 2202	Komunikasi Bisnis	Business Communication	3
3	EKA 2203	Perilaku Organisasi	Organizational Behavior	3
4	EKA 2204	Bisnis Digital	Digital Business	3
5	EKA 2205	Bisnis Internasional	International Business	3
6	EKA 3201	Keuangan Berbasis Syariah dan Kearifan Lokal	Sharia-Based Finance and Local Wisdom	2
7	EKA 3202	Perekonomian Kalimantan Barat	The Economy of West Kalimantan	2
8	EKA 4201	Good Governance	Good Governance	3
9	EKA 4202	Manajemen Operasional	Operations Management	3
10	EKA 4203	Metode Kuantitatif Bisnis	Quantitative Methods for Business	3
11	EKA 4204	Standar Akuntansi Keuangan dan IFRS	Financial Accounting Standards and IFRS	3
12	EKA 4205	Studi Kelayakan Bisnis	Business Feasibility Study	3
13	EKA 4206	Manajemen Pemasaran	Marketing Management	3
14	EKA 4207	Manajemen Sumber Daya Manusia	Human Resource Management	3
15	EKA 4208	Leadership	Leadership	3
16	EKA 4209	Akuntansi Perdagangan Lintas Batas	Cross-Border Trade Accounting	3

No	Code	Course (Bahasa)	Course (English)	Credits (SKS)
17	EKA 4210	Akuntansi Keuangan UMKM dan Ekonomi Kreatif Lokal	Financial Accounting for MSMEs and Local Creative Economy	3
18	EKA 4211	Akuntansi dan Keuangan Berbasis Ekowisata	Accounting and Finance Based on Ecotourism	3
19	EKA 4212	Akuntansi Sumber Daya Alam dan Lingkungan	Natural Resource and Environmental Accounting	3
20	EKA 4213	Digitalisasi Akuntansi dan Fintech di Daerah Perbatasan	Digitalization of Accounting and Fintech in Border Areas	3
21	EKA 4214	Sistem Akuntansi pada Komunitas Adat dan Pedesaan	Accounting Systems in Indigenous and Rural Communities	3
22	EKA 5201	Sistem Pengendalian Manajemen	Management Control Systems	3
23	EKA 5202	Manajemen Strategik	Strategic Management	3
24	EKA 5203	Audit Internal	Internal Audit	3
Total				91

The curriculum of the Accounting Study Program at FEB Untan is designed to integrate national standards, international benchmarks, and local contextual relevance. The composition of compulsory and elective courses reflects a balance between **foundational knowledge, core accounting competencies, professional ethics, technological adaptation, and research orientation**.

- University Compulsory Courses (Table 2) ensure that students acquire a strong foundation in religious values, Pancasila ideology, civic responsibility, and Indonesian language proficiency, aligning with the national higher education framework and fostering graduates with integrity and social responsibility.
- Basic Courses (Table 3) provide students with a multidisciplinary background in accounting, economics, business, mathematics, statistics, and English. These

courses equip students with essential analytical and communication skills to support advanced learning in accounting and finance.

- Department of Accounting Compulsory Courses (Table 4) emphasize entrepreneurship, creative economy, ethics, and personal development, which are essential for nurturing professional identity, leadership, and innovative thinking among accounting graduates.
- Accounting Study Program Compulsory Courses (Table 5) form the core of accounting education, covering financial accounting, managerial accounting, taxation, auditing, public sector accounting, behavioral accounting, and accounting information systems. In addition, courses such as Big Data Analysis, Research Methodology, and specialized research seminars provide students with exposure to contemporary issues and research competencies, preparing them for both professional practice and academic inquiry. The inclusion of internship (KKM) and thesis ensures practical application and the development of research-based problem-solving skills.
- Elective Courses (Table 6) represent a unique strength of the program, allowing students to explore specialized areas that combine global perspectives and local wisdom. Courses such as Digital Business, International Business, Financial Accounting Standards and IFRS, and Internal Audit align with international practices and emerging global trends. Meanwhile, electives like The Economy of West Kalimantan, Cross-Border Trade Accounting, Accounting for MSMEs and Local Creative Economy, Natural Resource and Environmental Accounting, and Accounting Systems in Indigenous and Rural Communities highlight the program's responsiveness to regional needs and sustainable development, particularly in border areas and peatland ecosystems. This combination creates a distinctive curriculum identity, bridging local relevance with global competitiveness.

Overall, the curriculum structure ensures that graduates of the Accounting Study Program at FEB Untan not only possess strong theoretical and practical accounting knowledge, but also demonstrate ethical responsibility, critical thinking, entrepreneurial skills, research capability, and global awareness. At the same time, the inclusion of courses rooted in local context and sustainability positions the program as a contributor to regional development and international academic recognition.