



Faculty of Economics
Brawijaya University
Malang - Indonesia

undergraduate courses 2007

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BRIEF HISTORY

The embryo of Faculty of Economics Brawijaya University is Malang College of Economics (MCE), founded by Malang College of Economics Foundation (MCE) in June 27th, 1957, with Notary Act number 26 dated August 15th, 1957. On that occasion, MEHE Foundation was conducted by Major Polak, and in the same time, he was the Head of Department in the Faculty of Teaching and Education Science (FTES) Airlangga University sited in Malang.

Since October 3rd, 1961, Malang College of Economics, with the other College, has been dissolving to be Brawijaya University, as Faculty of Economics. The name of Brawijaya University was given by Soekarno, the first President of the Republic of Indonesia, through his telegram number 258/K/1961 dated July 11th, 1961. Previously, the University was named as Malang Kotapraja University. On January 5th, 1963, under the legislation of Ministry Decree number 1/1963, Brawijaya University was established as a State University.

At the beginning, Faculty of Economics had only two departments, namely: Economics and Management. Later in 1977, the faculty opened the Accounting Department. Up to its present age of 45 years, twelve deans have already conducted the faculty with service periods as follows:

| No. | Name | Devotion Period | No. | Name | Devotion Period |
|-----|-------------------------|-----------------|-----|---------------------|-----------------|
| 1. | Major Polak | 1961-1963 | 7. | Mohammad Saleh | 1982-1988 |
| 2. | Abdul Madjid Notoatmojo | 1963-1966 | 8. | Ubud Salim | 1988-1992 |
| 3. | Damiel Eoh | 1966 | 9. | Abidin Lating | 1992-1998 |
| 4. | Robertus Suharno | 1966-1970 | 10. | Muhamad Umar Burhan | 1998-2001 |
| 5. | Harsono | 1970-1976 | 11. | Mas Harry Susanto | 2001-2005 |
| 6. | O.S. Hastoeti Harsono | 1976-1982 | 12. | Bambang Subroto | 2005-present |

At present the Faculty of Economics is one of ten faculties within Brawijaya University. The faculty offers three programs: a diploma, undergraduate and postgraduate programs. The diploma course majors in Accounting. The undergraduate

and postgraduate courses provide fields of study including Economics, Management, and Accounting for Bachelor and Master degrees. Besides, the postgraduate course also awards Doctorate degree in the same three fields of study.

ACADEMIC ORGANIZATION STRUCTURE

| | |
|--|---|
| Dean | : Bambang Subroto, Professor, SE, Ak, MM, Dr. (Gadjah Mada University, Indonesia) |
| Associate Dean for Academic Affair | : Munawar Ismail, Drs, DEA, PhD (de Nice University, France) |
| Associate Dean for Administration and Finance Affair | : Bambang Hariadi, SE, Ak, Mec (Macquarie University, Australia) |
| Associate Dean for Studentships Affair | : Agung Yuniarinto, SE, MS (Gadjah Mada University, Indonesia) |
| Head of Undergraduate Programs: | |
| - Accounting | : Noval Adib, SE, Ak, MSi (Gadjah Mada University, Indonesia) |
| - Economics | : Maryunani, Drs, MS, Dr (Bogor Institute of Agriculture, Indonesia) |
| - Management | : Djumilah Zain, Professor, SE, Dr (Gadjah Mada University, Indonesia) |
| - Accounting | : Roekhudin, SE, Ak, MSi (Gadjah Mada University, Indonesia) |
| Head of Post Graduate Program: | |
| - Economics | : Candra Fajri Ananda, SE, MSc, PhD (Gottingen University, Germany) |
| - Management | : Armanu Thoyib, Professor, SE, MSc, PhD (Central Luzon University, Philippines) |
| - Accounting | : Iwan Triyuwono, Professor, SE, Ak, MEc, PhD (University of Wollongong, Australia) |
| Head of Doctoral Program | : M. Syafei Idrus, Professor, SE, MEc, PhD (University of New England, Australia) |

ACADEMIC CALENDAR

Odd Semester of the year:

August 2006 Registration
September 2006 Classes begin
October 2006 Middle Semester Test
January 2007 Final Semester Test

Even Semester of the year

February 2007 Registration
February 2007 Classes begin
April 2007 Middle Semester Test
July 2007 Final Semester Test

SEMESTER CREDIT UNITS AS EDUCATION MANAGEMENT SYSTEM

According to the existing educational system in all Faculties at Brawijaya University, the Faculty of Economics applies Semester Unit Credit Point System.

Definition of Semester Credit System

- Semester Credit System is an education management system by using semester credit units to state students study load, lecturer work load, and education program management load.
- Credit is a stated unit for certain subject quantitatively.
- Semester is a stated term of activity for 16 to 19 weeks of lecturing or other scheduled activities including the additional activities for two to three weeks of assessment activities.

By using this Semester Credit System, students will be able to choose the subjects based on their capability and interest, in order to:

- Finish their study as fast as possible.
- Ease the curriculum accordance in line with science and technology development.
- Give possibility for the implementation of good students study performance evaluation system.
- Give possibility for credit transfer between programs and graduates in one university or between universities.

Credit Points, Final Scores and Study Load

Semester Credit Points for Lectures

Points for one semester credit unit per week for students equal with:

- Fifty (50) minutes for scheduled lectures with lecturer, for example in the form of studying in class.
- Sixty (60) minutes for structured academic activities, that is unscheduled study activity but already planed by the lecturer, for example in the form of doing homework or exercises.
- Sixty (60) minutes for self assessment academic activities, which is activity for creating deeper understanding, preparing the subjects or for other goals in the form of academic assignments, for example reading books or references.

Points for one semester credit unit per week for lecturers equal with:

- Fifty (50) minutes for scheduled lectures with students.
- Sixty (60) minutes for planning and evaluating structured academic activities.
- Sixty (60) minutes for developing lectures subjects.

Semester Credit Points for Seminar

Points for one semester credit unit per week for students equal with:

- Fifty (50) minutes for scheduled lectures with lecturer.

- Sixty (60) minutes for searching references.
- Sixty (60) minutes for designing papers

Points for one semester credit unit per week for lecturers equal with:

- Sixty (60) minutes for scheduled lectures with students.
- Fifty (50) minutes for seminars and correcting papers.
- Sixty (60) minutes for guiding the making of papers.

Semester Credit Points for Research, Practicum, and Work Practice

- Points for one semester credit unit of research (in forming small thesis) equal with research assignment load for three to four hours a day for one month. One month equals with 25 work days.
- Points for one semester credit unit of practicum in laboratory equal with assignment load for two to three hours per week in laboratory for one semester.
- Points for one semester credit unit of field work practice and other activities alike equal with activity load on the field for four to five hours per week for 25 effective work days in one semester.

Final Scores

A final score for each subject taken by students is calculated in two steps. First step, deciding absolute score (AS) based on four assessment components, which are structured assignment point (SAP), quiz score (QS), middle semester test score (MST), and final semester test score (FST). Weight for each scoring component is listed below:

| Scoring Components | Weight |
|-----------------------|--------|
| Quiz | 0,15 |
| Structured assignment | 0,20 |
| Middle semester test | 0,25 |
| Final semester test | 0,40 |

Next, absolute score for each subject can be counted with this formula:

$$AS = 0.20 SA + 0.15 QS + 0.25 MST + 0.40 FST$$

Second step, converting absolute score to letter score based on this format:

| Absolute Score | Letter Score | Weight of Letter Score | Predicate |
|----------------|--------------|------------------------|----------------------------|
| > 80 - 100 | A | 4,0 | Very good |
| > 75 - 80 | B+ | 3,5 | Between very good and good |
| > 69 - 75 | B | 3,0 | Good |
| > 60 - 69 | C+ | 2,5 | Between good and enough |
| > 55 - 60 | C | 2,0 | Enough |
| > 50 - 55 | D+ | 1,5 | Between enough and poor |
| > 44 - 50 | D | 1,0 | Poor |
| 0 - 44 | E | 0,0 | Very poor |

The subject taken by students will be stated as failed if the letter score is D or E.

Study Load in One Semester

For the first semester, students study load is given in package so that each student has the same study load. Meanwhile, on the next semester, students study load in one semester will be based on students' basic capability shown on the GPA of the last semester.

Student GPA per semester is calculated by using this formula:

$$SAI = \frac{\sum_{i=1}^n K_i * WLS_i}{\sum_{i=1}^n K_i}$$

Notes:

SAI = Semester GPA

K_i = Load of subject semester credit system

WLS_i = Weight of subject letter score

Study load for students in the second and further semester is listed below:

| Semester GPA | Study load (in semester credit system) |
|--------------|--|
| $\geq 3,00$ | 22 - 24 |
| 2,50 - 2,99 | 19 - 21 |
| 2,00 - 2,49 | 16 - 18 |
| 1,50 - 1,99 | 12 - 15 |
| $< 1,50$ | < 12 |

Students Study Performance Evaluation

Students study performance is stated in GPA and written in the weight of letter score. For Undergraduate Program, study performance evaluation is implemented not less than every first year, second year, third year, fourth year, and final study. For Diploma Program, students study performance evaluation is implemented not less than every first year, second year, third year, and final study.

Students study period is counted since the first registration as a student to graduation, except the period when the student has a legal terminal status (academic leave) given by the Rector.

First Year Study Performance Evaluation

At the end of the first year since the students were registered in Undergraduate Program and Diploma Program of Faculty of Economics Brawijaya University, there would be evaluation to decide whether the students could continue the study or not. Students are permitted to continue their study if they fulfill these requirements:

- Collect not less than 24 semester credit system.
- Attain GPA not less than 2.00 based on 24 semester credit system from the best score of certain subject.

Second Year Study Performance Evaluation

Students from Graduate and Diploma Program are permitted to continue their study after the second year when they fulfill these requirements:

- Collect not less than 48 semester credit system.
- Attain GPA not less than 2.00 based on 48 semester credit system from the best score of certain subject.

Third Year Study Performance Evaluation

Students from Graduate and Diploma Program are permitted to continue their study after the third year when they fulfill these requirements:

- Collect not less than 72 semester credit system.
- Attain GPA not less than 2.00 based on 72 semester credit system from the best score of certain subject.

Fourth Year Study Performance Evaluation

Students from Graduate and Diploma Program are permitted to continue their study after the fourth year when they fulfill these requirements:

- Collect not less than 96 semester credit system.
- Attain GPA not less than 2.00 based on 96 semester credit system from the best score of certain subject.

End Period Study Performance Evaluation

This evaluation is implemented at the end of students study period. Maximum study period for Undergraduate Program is 14 semester, while for Diploma Program is 10 semester. For Graduate Transition Program students, the maximum study period is 8 semester. Students will be stated pass (graduate) in this evaluation step if they fulfill these requirements:

Undergraduate Program:

- a. Collect minimum of 144 semester credit system in conformity with the curriculum which already considered by each department (including passing the small thesis).
- b. GPA is not less than 2.00.
- c. No E for final score.
- d. D+ or D score is 10% maximum from total semester credit system should be taken as graduate requirements.
- e. Subjects that are permitted to have D+ or D score are eligible ones in each department.

Diploma Program:

- a. Collect minimum of 110 semester credit system in conformity with the curriculum which already considered by each program (including passing the Real Work Practice).
- b. GPA is not less than 2.00.
- c. No E for final score.
- d. D+ or D score is 10% maximum from total semester credit system should be taken as graduate requirements.
- e. Subjects that are permitted to have D+ or D score are University contained subjects, pre-requirement subjects, and other subjects considered by each program.

If there is certain subject taken for more than once, the score used is the best one achieved by the students.

Graduation Predicate

- a. Graduation predicate consists of 3 levels; those are Satisfactory, Very Satisfactory, and Cum Laude. This predicate will be stated in the academic transcript.
- b. The basis of graduation predicate consideration is GPA, arranged as follows:
 - GPA of 2.00 - 2.75 Satisfactory
 - GPA of 2.76 - 3.50 Very satisfactory
 - GPA of 3.51 - 4.00 Cum Laude

Besides fulfilling the GPA stated above, for graduation predicate of Cum Laude, the maximum study period should be 10 semesters for Undergraduate Program, 7 semesters for Diploma Program, and 4 semesters for Graduate Transition Program.

SHORT SEMESTER PROGRAM

- a. Short semester program is lecturing process held in the occasion between fall semester in a certain academic year and spring semester in the next academic calendar. Short semester lecturing process consists of 16 meeting including middle semester test (MST) and final semester test (FST).
- b. The goals of this program is to give opportunity for students to improve their score of subjects already taken before in order to increase the GPA and shorten the study period and also avoid drop outs.
- c. The subjects offered are pre-requirement ones in each department or study program and also other subjects viewed necessary by department or study program as long as the interested person for those subjects are not less than 20 persons per class.
- d. In a special case, Faculty could cancel certain offered subject in the Short Semester.

- e. Maximum number of semester credit system could be taken by students in the Short Semester program is 9 semester credit system with 4 maximum subjects.

To join Short Semester program, students are charged for the tuition fee considered by the Faculty.

SUBJECTS DESCRIPTION

EKF1312. Development Administration (3 Credits)

Study of concepts, principles, and problems faced by the development administration.

EKF1320. Multivariate Analysis (3 Credits)

Study of analyzing techniques besides the latest econometrics for metrics and non metrics in giving back ups the existing quantitative analysis.

EKF1109. English (3 Credits)

Discuss economics in English context both actively and passively. This course also gives opportunity for students to explore the ability to transfer information and present it in English.

EKF1209. Econometrics – I (3 Credits)

The subjects of this course concern the estimation models in quantitative method for economic analysis. Besides, there is also regression analysis overview, classical assumption relaxation, and advanced topics from econometrics.

EKF1218. Econometrics – II (3 Credits)

Continuation of Econometrics – I emphasizing in the implementation of analysis models by using software.

The main discussions are the advanced econometrics theories confronted with the empirical data.

EKF1307. Industrial Economics (3 Credits)

This course is about concepts of industrial economics such as competition, monopoly, etc. both in theoretical and practical perspectives.

EKF1207. International Economics – I (3 Credits)

Study of philosophical and basic theories of international trade started from the simplest model to the complex ones with the approach of micro and macro economics. There are also the discussions of many basic policies in international trade and its impact to economy of the state.

EKF1305. International Economics- II (3 Credits)

Examination of industrial policy in developing countries in many cases and macro policy in open economy such as revenue, exchange rate, internal and external sustainability, and also deciding the policies.

EKF1310. Institution Economics (3 Credits)

Discussion and analysis of how institution economics run smoothly in economic effort both in micro and

macro pattern from certain institution in dealing with economic problems.

EKF1415. Labor Economics (3 Credits)

This course studies how labor market mechanism works that driven to the balance flow between labor supply and demand. This also tries to understand the workers behavior in dealing with salary or wages, labor movement, human resource capital, etc.

EKF1314. Cooperation Economics (3 Credits)

This subject discusses the history, development, and also challenges faced by Indonesian cooperation institution.

EKF1420. Financial Institution Economics (3 Credits)

Discussion of how financial system implemented in economy including all its problems caused by this system implementation.

EKF1419. Environmental Economics (3 Credits)

This course outlines all subjects dealing with environmental utilization in the framework of its quality and the principle of environment sustainability.

EKF1202. Monetary Economics - I (3 Credits)

The subject studies about matters dealing with financial institutions, monetary theory, monetary disturbance, the implementation of international monetary standard and monetary policy.

EKF1409. Monetary Economics - II (3 Credits)

Continuation of Monetary Economics - I with more emphasize in the description of monetary economics to a broader scope, including international monetary and the study of monetary policy in line with the implementation of international monetary.

EKF1201. Development Economics (3 Credits)

Describe problems in economic development process done by developing countries. The discussion is focused on two subjects. First, basic concepts in Development Economics, and second, the understanding of basic problems in development faced by developing countries.

1410. Advanced Development Economics (3 Credits)

Continuation of Development Economics with the emphasize in deeper knowledge to the theory of development economics and the problems in developing countries.

EKF1308. Agriculture Economics (3 Credits)

This course discusses about the definition of agriculture and agribusiness economics including agriculture system in Indonesia, its role, the marketing process of crops, agriculture product financing in line with the theory of micro economics and agriculture policy.

EKF1217. Political Economics (3 Credits)

Discuss the condition of contemporary political economics paradigm globally both in Asia and in the international world.

EKF1208. Public Economics – I (3 Credits)

This course studies the public sector economics focused on government revenue and expenditure, and also the economic aspects which decide the public welfare in certain country.

EKF1306. Public Economics – II (3 Credits)

Continuation of Public Economics – I with emphasize in the study of budgeting mechanism in effecting the economy and the implication of public price decision by government to the income distribution.

EKF1407. Regional Economics (3 Credits)

Describe the theories and application of regional economics such as theory of location, basis, and analysis tools of regional economics related with it and development planning.

EKF1418. Natural Resources Economics (3 Credits)

This study outlines all matters dealing with renewable, non renewable, and the other characteristic of natural resources. Besides, this course is also dealing with allocation regulation and government policy.

EKF1401. Human Resources Economics (3 Credits)

This subject analyze the quantitative description human resources in the implementation of economic theory including labor market mechanism, basic information, human resources planning techniques, problems and alternative policies.

EKF1311. Transportation Economics (3 Credits)

This course provides the demand and supply of transportation, the characteristic and policy of transportation, and also the role of government in it. Besides, this subject studies some cases in the field of transportation.

EKF1216. Monetary and Bank Economics (3 Credits)

The object of this study is describing the concepts, theories, and instruments of implemented finance in financial system both in bank and non bank institutions, and also describing the international bank system.

EKF1302. International Finance (3 Credits)

This study is intended the importance, benefit, and risk of international trade practice both in theoretical and practical terms.

EKF1403. Investment Management (3 Credits)

This course introduces some methods, ways, and techniques of analyzing, assessing, and managing fund invested in many investment objects in certain maximum portfolio.

EKF1408. Financial Management (3 Credits)

Examination of the inventorying and some techniques, ways, and methods usage in the basic level of some function in financial management, and also dealing with profit share policy in the effort of maximizing the value of organization.

EKF1406. Banking Financial Management (3 Credits)

This course detects the risk level in certain condition such as changes in interest rate, exchange rate, liquidity, etc. Next, this object will be driven to certain decision making in managing and covering any risk level.

EKF1402. Banking Management (3 Credits)

The object of this subject is discussing the theory of banking management starting from composing bank financial statement, the risks and returns, to the process of funding transactions in international level through bank.

EKF1112. Economic Mathematics (3 Credits)

This subject is intended to discuss the basic concepts of mathematics such as the function, simple derivative function, multivariable, and integral, and also its implementation in economic perspectives.

EKF1210. Advanced Economic Mathematics

Continuation of Economic Mathematics including review of derivative function, multivariable and its

implementation in economic theories such as marginal, elasticity and optimizing, matrix, and the implementation in simulating linear programming and in analyzing input and output.

EKF1113. Research Methodology (3 Credits)

This course introduces the theory of making a scientific research. The subjects given include basic concept of research methodology started from problems formulation, title arrangement, to the analysis method.

EKF1102. Macroeconomics Elementary (3 Credits)

Study of economic problems of how government policy works by using the macroeconomics approach, and also some development of thoughts in macroeconomics theory.

EKF1101. Microeconomics Elementary (3 Credits)

This subject introduces the basic consumer and producer behavior, input and output price decision making in many market forms, general sustainability, and the science of welfare economics.

EKF1204. Macroeconomics Theory - I (3 Credits)

This study discuss the central issues in macroeconomics, analyzing its data and government policy by using that approach, and also describing some development of thoughts in its theory.

EKF1203. Microeconomics Theory - I (3 Credits)

This course is the continuation of Basic Microeconomics including theory of consumer and producer behavior, input and output price decision making in many market forms, general sustainability, and the science of welfare economics.

EKF1206. Macroeconomics Theory - II (3 Credits)

The subject of this course concerns some models of economic growth, analyzing macro economics data and how government policy works in open macro economics.

EKF1205. Microeconomics Theory - II (3 Credits)

This course is the continuation of Basic Microeconomics and Microeconomics Theory - I emphasizing in the understanding of intermediate micro economics including product efficiency in perfect and imperfect competition, general sustainability, input demand and labor supply, externalities and public goods, and also capital demand.

EKF1213. Economic System (3 Credits)

This course studies the concepts of economic-capitalism, socialism, mixed economy, and also cases of certain economic system usage by certain country.

EKF1220. Indonesian Economy (3 Credits)

This subject studies the economic problems faced by Indonesia, the related factors, the government policy

problems starting from the former era to the latest situation.

EKF1110. Statistic - I (2 Credits)

The description of descriptive statistic concepts including mean, median, frequency distribution, etc. with all of the implementations.

EKF1111. Statistic - II (3 Credits)

Continuation of Statistic - I by emphasizing the concepts and ways in making conclusion of certain population based on sample. Besides, it also describes the exact method for interpreting and analyzing problems.

EKF1212. History of Economic Thought (3 Credits)

This course outlines the development of economic thoughts from the experts since the Ancient Greece to the latest contemporary era.

EKF1404. Development Planning - I (3 Credits)

Discussion of the implementation of development planning from all aspects of certain country, especially in the aspect of location, spatial, etc., and emphasizing in the usage of regional economics analysis tools.

EKF1405. Development Planning - II (3 Credits)

Continuation of Development Planning - I with more emphasize in regional characteristics of certain nation dealing with the latest global situation.

EKF1417. Seminar on Public Economics (3 Credits)

Presentation of scientific papers in the concept of public economics and the implication to public welfare.

EKF1412. Seminar on Regional Economics (3 Credits)

Presentation of scientific papers in regional theories, spatial concept, and the implication to nation development.

EKF1411. Seminar on Monetary Economics (3 Credits)

Presentation of scientific papers in the duties and functions of bank institution as intermediacy institution between public and investors.

EKF1416. Seminar on Banking (3 Credits)

Presentation of scientific papers dealing with financial institution, monetary theories, international monetary standards, monetary policy, and the implication to the economy.

EKF1301. Project Evaluation (3 Credits)

This subject discusses the decent level of certain development project with cost-benefit analysis based and the other supporting tools.

DEPARTMENT MEMBERS

Abidin Lating, Drs, MS. (Gadjah Mada University, Indonesia)
Agus Suman, SE, DEA, PhD. (de Grenoble University, France)
Ahmad Erani Yustika, SE, MSc, PhD. (Gottingen University, Germany)
Arif Hoetoro, SE, MT. (Bandung Institut of Technology, Indonesia)
Asfi Manzilati, SE, ME. (Brawijaya University, Indonesia)
Bahtiar Fitanto, SE, MT. (Bandung Institut of Technology, Indonesia)
Candra Fajri Ananda, SE, MSc, PhD. (Gottingen University, Germany)
David Kaluge, SE, MS, MDev, PhD. (Cambera University, Australia)
Devanto Shasta Pratomo, SE, MSi, MA. (Georgia State University, USA)
Dias Satria, SE (Brawijaya University, Indonesia)
Dwi Budi Santoso, SE, MS. (University of Indonesia, Indonesia)
Eddy Suprpto, Drs. (Brawijaya University, Indonesia)
Ferry Prasetya, SE (Brawijaya University, Indonesia)
Ghozali Maski, Drs, MS, Dr. (Brawijaya University, Indonesia)
Iswan Noor, Drs, ME. (University of Indonesia, Indonesia)
Khusnul Ashar, Drs, MA, Dr. (Brawijaya University, Indonesia)
M. Harry Susanto, Professor, Drs, SU, Dr. (Gadjah Mada University, Indonesia)
M. Pujihardjo, Drs, MS, Dr. (Brawijaya University, Indonesia)
M. Umar Burhan, Professor, Drs, MS, Dr. (Brawijaya University, Indonesia)
Marlina Ekawaty, Dra, MSi. (Gadjah Mada University, Indonesia)
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Nurman Setiawan Fadjar, SE, MSc. (University of Illinois at Urbana Champaign, Chicago, USA)
Nurul Badriyah, SE. (Brawijaya University, Indonesia)
Putu Mahardika AS, SE, MSi, MA. (Anwertp University, Belgium)
Rachmad Kresna Sakti, SE, MSi. (Gadjah Mada University, Indonesia)
Setyo Tri Wahyudi, SE (Brawijaya University, Indonesia)
Siti Mariyatul Kiptiyah, Professor, Dra, MSc. (UPI, Philippines)
Sasongko, Drs, MS. (Bogor Institute of Agriculture, Indonesia)
Shofwan, SE, MSi. (Gadjah Mada University, Indonesia)
Sri Endah Tabiati, Dra, M.Ed. (Reading University, UK)
Sri Mulyaningsih, Dra, MSP. (Bandung Institut of Technology, Indonesia)
Supartono, Drs, SU. (Gadjah Mada University, Indonesia)
Susilo, Drs, MS, Dr. (Airlangga University, Indonesia)
Suwinarto, Drs. (Brawijaya University, Indonesia)
Tyas Danarti Hascaryani, SE, ME. (Brawijaya University, Indonesia)
Umar Wahyu Widodo, Drs., MSi. (University of Indonesia, Indonesia)
Wildan Syafitri, SE, ME. (University of Indonesia, Indonesia)

SUBJECTS DESCRIPTION

EKF 1103. Introduction to Business (3 Credits)

This course gives the understanding of company business position in the economic system and the role of many parties in the business development and success, including the form of company, the location chosen by the company, business ethics, management function, production, human resources, finance, marketing, and accounting.

EKF 1104. Principles of Management (3 Credits)

After studying this subject, students will be able to explain and understand the definition of management, manager, and the activities in organization. Topics include the evolution of management theories, management function, and company external environment.

EKM 1201. Financial Management (3 Credits)

This course introduces the scope of financial management to plan and make decision for company managers. This includes the function and aim of financial management, the introduction of analysis tools and financial planning, working capital management, and cost structure.

EKM 1202. Human Resource Management (3 Credits)

The aim of this subject is to give understanding of basic concepts and the application of human resource management including work planning, human resource planning, recruitment and selection, training and development, career planning, evaluation, compensation, work satisfaction, and human resource information system.

EKM 1203. Productions/Operations Management (3 Credits)

The goal of this course is to give understanding to the students of the operational management concepts. Besides, it also enhances the student's ability in analyzing the operational system and using the operational management techniques to develop organization or company productivity. It includes the operational management concepts and its environment; location fixation, working environment and labor; problems in production planning process; expertise in production; and supply system and control.

EKM 1204. Marketing Management (3 Credits)

After studying this subject, students will be able to understand and describe the scope and basic activity in

marketing environment, marketing information and research, and also marketing combination.

EKM 1205. Management Information System (3 Credits)

The aim of this course is to give understanding to students about the concept and application of information system to support business process and management decision making. It includes the overview and basic concept of management information system, database, computer system, and data communication to support decision making process.

EKM 1206. Organizational Behavior (3 Credits)

After studying this course, students will be able to understand and describe the theoretical concepts of organizational behavior, group and individual in organization, and also the other aspects inside. It includes basic concepts of organizational behavior, motivation, leadership, conflict, stress, and development and changes in organization.

EKM 1207. Strategic Management (3 Credits)

The object of this subject is to make understanding to the students of strategic management process, starting from strategy formulation, strategy analysis, and strategy implementation. It includes the importance of strategic management, strategic management decision process, industrial environment analysis, competition

analysis, strategy alternatives, strategy selection, and strategy evaluation.

EKM 1208. Business Feasibility Study (3 Credits)

This subject is given to the students to enhance the ability to create and decide the feasibility of certain business activity. This subject describes the market analysis, demand measurement and forecast, marketing strategy, manufacture location, organization planning, capital needs, investment assessment criteria, investment risk, economic aspects, law and environment, and propriety study report.

EKM 1209. Managerial Economic (3 Credits)

After finishing this subject, students will be able to understand the application of economic theory for managerial decision making. It includes the theory of business decision making, analysis instruments in decision making, theory of demand, theory of production, cost in market structure, and capital budgeting.

EKM 1210. Cost Accounting (3 Credits)

This study is designed to give knowledge of basic cost accounting to decide the product cost. The description includes conventional cost accumulation system, accounting for production cost components, joint cost allocation, and standard cost system.

EKM 1211. Management Accounting (3 Credits)

After conducting this subject, students will be able to describe many kinds of accounting information for decision making. It includes cost classification, order cost, process cost, cost behavior, profit planning, flexible budget, and capital budgeting decision.

EKM 1212. Budgeting (3 Credits)

After studying this course, students will be able to understand, describe, and design budgets for company. It includes basic principles of budgeting, sales, production, direct labor, cash, and variable budgets.

EKM 1213. Quantitative Management/Operation Research (3 Credits)

After finishing this subject, students will be able to understand, describe, and implement many kinds of quantitative tools for decision making, both in fixed, risked, and unsure condition. This subject deals with limited and scope of operation research, linear programming model, simplex, transportation, Markov analysis, assignment theory, delayed theory, and decision theory.

EKM 1214. Total Quality Management (3 Credits)

This subject gives understanding to students about the basic concept, characteristic, and implementation of Total Quality Management. The materials given include new paradigm in running the business by maximizing organization competitiveness through fixing the

product, service, human resource, process, and organization environment quality continually.

EKM 1215. Entrepreneurship (3 Credits)

The course gives understanding to students about the concept and practice of entrepreneurship in order to encourage the emergence of entrepreneurship enthusiasm to students. The materials given in this course include forming, managing, and creating business opportunity.

EKM 1216. Taxation (3 Credits)

This subject describes the basic knowledge of taxation, the implementation of tax collection, general policy, and taxation operation. After conducting this subject, students are expected to understand the basic definition of taxation, taxation system, the application of taxation law, tax administration, and the implementation of tax collection.

EKM 1217. Business Ethics (3 Credits)

This course describes the general concepts and the standard of ethical behavior in business. The materials given include the definition of ethics, the concept of free options, individual and group responsibility in business activities.

EKM 1218. Indonesian Language (2 Credits)

This course gives insight to students dealing with using Indonesian Language for writing research study so that

students will have sufficient ability in writing papers, articles, and other research studies.

EKM 1219. Computer Application for Statistics (2 Credits)

After conducting this lecture, students are expected to have ability in operating the software of statistical data management for research and interpreting the result from the software. Materials described in this lecture include the way of operating SPSS software, choosing statistical methods, and interpreting the results.

EKM 1220. Banks and Financial Institution ((3 Credits)

This course describes bank and non bank financial institution as alternative sources of funding. After dealing with this course, students are expected to be able to describe the definition, function, and role of financial institution and the basic principle of business management.

EKM 1221. Sociology and Politics (2 Credits)

This course describes the social transformation, politics, and political ideology so that the students are expected to understand the theoretical assumption in the sociology and political science. Besides, students are expected to have high consciousness to their social environment.

EKM 1222. Leadership (2 Credits)

Topics included in this subject are dealing with all aspects of leadership, including how to lead formal and informal group either in closed or opened organization. After conducting this lecture, students are expected to understand the essence and process of leadership.

EKM 1223. International Business (3 Credits)

This course describes all dimensions in international business activities such as political economy and different culture between countries, political theory and international trade, foreign investments, global market strategy, international business organization, and export import.

EKM 1224. Indonesian Economy (3 Credits)

The aim of this subject is to introduce the students about the Indonesian economic system and philosophy, including problems faced and steps in Indonesian economic system developing process. Besides, this subject also describes the actual issues in Indonesian economic development such as economic development, labor management, poverty, and foreign currency trade.

EKM 1301. Cooperative Management (3 Credits)

This course gives knowledge to students about the whole aspects of cooperative management either in theory and practice. The knowledge includes basic knowledge about cooperative scientific management as a business entity which use management functions such as planning, organizing, directing, coordinating, and

controlling functions in line with the cooperative principles and business principles.

EKM 1302. Business Communication (3 Credits)

Through this course, students are expected to have ability to communicate, both oral and written, and to enroll business communication correctly.

EKM 1305. Business Forecasting Techniques (3 Credits)

This course aims to describe many kinds of qualitative and quantitative approach in designing business projection with still considering the business environment factors. Through this course, students are expected to understand projection techniques using mathematics, statistics, econometric approach, and qualitative projection techniques.

EKM 1401. Strategic Marketing (3 Credits)

After conducting this course, students are expected to design strategy, analyze marketing activities and make decision in marketing. This course deals with problems of designing strategy and planning marketing, and also marketing mix strategy.

EKM 1402. Consumer Behavior (3 Credits)

After studying this subject, students are expected to be able to understand and describe basic concepts and consumer behavior models. Materials discussed include general illustration from consumer behavior, consumer

behavior models, individual influence, and external influence from consumer behavior.

EKM 1403. International Marketing (3 Credits)

This subject in a whole gives understandings about global marketing evolution and factors influenced it. Besides, it also describes the competition analysis, global cooperation strategy design, decision making, and global marketing mix control.

EKM 1404. Seminar on Marketing Management (3 Credits)

This course describes the marketing cases happened in manufacturing or service company with profit or non profit oriented to be presented and discussed in order that students are expected to have sufficient analyzing ability in making solutions of marketing problems.

EKM 1405. Seminar on Marketing Research Methodology (3 Credits)

The object of this seminar is to give research methods in marketing so that students are expected to be able to make marketing research proposal and marketing analysis by using statistical method approach.

EKM 1406. Services Marketing (3 Credits)

This course is intended to give knowledge to students about characteristics and techniques in service marketing. Besides, this course also creates insight of how to control service to increase consumer satisfaction.

EKM 1407. Labor Planning (3 Credits)

This course studies about the understanding of labor planning so that students are expected to know the problems and environments dealing with those matters. Besides, this course also introduces new thoughts in labor quality planning and labor system to meet the needs of labor strategy development.

EKM 1408. Organizational Development (3 Credits)

This course equipped the students about theories and research results dealing with the organizational behavior. After studying this course, students will be able to manage organization behavior well. The description of this course includes the problem of changes, organization development, value system, action research, success keys, and organizational future.

EKM 1409. Human Resource Economy (3 Credits)

This subject describes the role of human being as a production factor and also as labor in business and development process.

EKM 1410. Seminar on Human Resource Management (3 Credits)

The aim of this seminar is in order that students can solve the problems of human resource management and the proper strategy development, including the actual cases dealing with human resource management.

EKM 1411. Seminar on Human Resource Research Method (3 Credits)

This course emphasizes the student understandings about the implementation of research activities in the field of human resource in organization. Some important points deal with research methods which are combined with the field of human resource in organization.

EKM 1412. Industrial Relations (3 Credits)

This subject gives understanding to human being about many problems of work force happened between labor and company.

EKM 1413. Advanced Financial Management (3 Credits)

This is an advanced knowledge in financial management especially dealing with financial decision making and the implementation of capital funding. This course includes financial analysis and planning, working capital policy, dividend policy, budgeting, and investment decision.

EKM 1414. International Financial Management (3 Credits)

This subject introduces knowledge of management aspects in international finance, including the scope of international finance, international payment balance sheet, international investment decision, long term debt, changes in international exchange rate, the aspects of

international finance from long term budget, capital budget decision in multinational enterprises, and international investment capital cost.

EKM 1415. Financial Statement Analysis (3 Credits)

This course emphasizes the format of financial report, analysis techniques and projections. After conducting this course, students are expected to have ability to analyze, interpret, and project company financial statements.

EKM 1416. Seminar on Financial Management (3 Credits)

This seminar aims to give practical knowledge especially in term of decision making analysis through a discussion and problem solving in financial management.

EKM 1417. Seminar on Financial Research Method (3 Credits)

The main goal of this subject is to share understandings to students about the relationship between research problems with design strategy and solution finding methodology in financial research.

EKM 1418. Investment Management (3 Credits)

After conducting this course, students are expected to have ability in understanding and describing basic investment principles and investment theories with assessment in stock price behavior and investment choice. It includes basic investment principles,

investment risks, capital market, and investment choices.

EKM 1419. Network Planning (3 Credits)

This subject shares understanding to students about production planning and managing resources in production process in achieving productivity and production efficiency can be implemented by company.

EKM 1420. Inventory Management (3 Credits)

After studying this lecture, students are expected to understand and describe of how to manage inventories and its role in business activities. It deals with inventory production and management, planning, inventory decision, joint replacement, distribution, and inventory control.

EKM 1421. Total Quality Control (3 Credits)

This course outlines the concepts of TQC, techniques of control and its role in business world in order to produce great quality of products or services.

EKM 1422. Seminar on Operational Management (3 Credits)

The object of this seminar is to distribute knowledge on the implementation of operational management in practice or the development in the form of literature study and field research implemented in seminar format.

EKM 1423. Seminar on Operational Research Method (3 Credits)

This course aims to increase and develop thoughts comprehensively in every point of operational management both in theory and practice. After that, students are expected to be able to design research proposal on operational management.

EKM 1424. Operation Simulation (3 Credits)

This course emphasize in knowledge on the abstract or duplicate of the real company operation into mathematics. By implementing this simulation, students can make simplification of the problems faced in proper models to achieve the solutions in mathematical forms.

EKM 1425. Business Environment Analysis (3 Credits)

This course gives broader and deeper understanding about the practice of social interaction efforts, business development analysis and social responsibility, and also describes the baseline of thoughts about why business ethics important to be developed. The analysis deals with the benefits and problems faced by business world and also the role of government.

EKM 1426. Global Management Strategy (3 Credits)

This subject introduces the view of international management including the consideration of international management and the existed current trends, managing international organization and human

resource, ethics and its social responsibility, and also international management in the future.

EKM 1428. Seminar on Strategic Management (3 Credits)

The goal of this subject is to increase and develop comprehensive thoughts in every discussion on strategic management, both in theory and application of business. In this subject, students are expected to understand the application of strategy in business, case analysis methods, and then write them in a paper format.

EKM 1429. Seminar on Strategic Research Methodology (3 Credits)

This course is intended to increase and develop comprehensive thoughts of every point in strategic management both in theory and practice. After that, students are expected to have ability to design research proposal on strategic management.

EKM 1430. Competitive Advantage Strategy (3 Credits)

This subject gives the introduction to students about the competition in industry and how company develops its strategy to create and maintain the competitive advantage.

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Usman Affandi, SE. (Brawijaya University, Indonesia)
Wahdiyat Moko, SE, MM. (Brawijaya University, Indonesia)

SUBJECTS DESCRIPTION

EKF1105. Introduction To Accounting I (2 Credits)

This course introduces the basic concepts and methods used in corporate financial statements to provide reliable information for investors and other interested external parties. Among the topics covered are accounting cycle for services and merchandises businesses, and the preparation of financial statements.

EKF1106. Introduction To Accounting II (3 Credits)

As a follow on from Introduction to Accounting I, this course completes the discussion of financial accounting principles. Topics covered include income determination, asset and liability valuation, the methods and principles of investments and long-term liabilities, introduction to financial statement analysis, introduction to statement of cash flow, and the treatments toward elements of financial statements. To accelerate the learning process, various readings and case studies are utilized.

EKF1104. Introduction To Management (3 Credits)

This course provides an introduction to management concepts, techniques, and practices within the dynamic world business environment with special reference to the application of management functions on process

approaches. It discusses comprehensively important management functions and activities, including planning, organizing, directing, and controlling. This course is intended to provide students with a framework for analyzing the nature of managerial works and identifying key managerial success factors in the new competitive business landscape.

EKF1108. Business Law (3 Credits)

This course is designed to provide students with understanding of particular important areas of Indonesian business law. The course covers contract law including CISG (UN Convention on the International Sales of Goods), business organizations, foreign investment, banking law, capital market law, intellectual property law, and bankruptcy law.

EKF1113. Business Research Methods (3 Credits)

This course introduces the basic concepts of research methodology and the business research process, beginning with exploration of business data in a firm, identification of business problems, formulation of the business problems, formulation of hypotheses, choices of analytical models, data gathering, data analysis, hypotheses testing, drawing conclusions, making

recommendations, and policy implications. The course objectives are to develop students' research skills and build their decision-making capacity.

EKF1101. Introduction To Microeconomics (3 Credits)

The course focuses on basic concepts of microeconomics such as various economic problems, supply and demand analysis, analysis of markets, pricing in a competitive and non-competitive markets, and production factors markets. The objectives of this course are to provide students with basic microeconomics concepts and help them gain better understanding of the acquired theories.

EKF1102. Introduction To Macroeconomics (3 Credits)

This course introduces macroeconomics concepts and analysis includes composition, size and distribution of national output, banking systems, monetary and fiscal policy, international policy, fluctuations, and economic growth. The course objective is to provide students with basic understanding on the interaction of market influence with short-term or long-term national and international economic policies.

EKF1112. Mathematical Economics I (3 Credits)

The course deals with various comparative statistical concepts using mathematical tools to analyze economic problems. Topics covered include limits, one-variable calculus (derivatives and optimization), linear algebra, and multivariate calculus. This course is intended to

provide students with techniques to obtain a sound understanding of economic concepts using mathematical approach.

EKF 1110. Statistics I (2 Credits)

The course discusses fundamental problems in summarizing, interpreting, and analyzing empirical data. The discussion includes elementary sampling, sampling distributions, probability, estimation, regression, measurement of central tendency, and generating index number. This course intended to develop students' understanding of statistics and the role of data analysis and mastering the mechanism of applied statistics to be operated in the field of economics.

EKF1111. Statistics II (3 Credits)

As a follow on from Statistics I, this course emphasizes on statistical methods and theories used to interpret research data. Topics covered include sampling methods and theories, estimation, hypothesis testing, non-parametric method, and time-series analysis. The objectives of this course are to equip students with various statistical concepts and methods that can be used to interpret research data, and introduces appropriate analytical tools for problem solving.

EKA1201. Cost Accounting (3 Credits)

This course discusses concepts, techniques, and latest development in production costing. The discussion

includes cost accounting and analysis techniques useful in various industries and differing circumstances. Cost budgets and cost standards are illustrated as tools for planning, performance and managerial control. After taking this course, students are expected to have a broader perspective on the production cost determination as a critical element in price setting and performance evaluation.

EKA1202. Intermediate Accounting I (3 Credits)

This intermediate course builds on the topics in business reporting including accounting for cash, equity, statements of cash flows, receivables, inventories, and current liabilities. It also analyzes current financial statement presentation issues in order to gain an appreciation for the impact of generally accepted accounting principles (GAAP) on the business environment as a whole. The course is design for students who wish to obtain additional training beyond the introductory level. The aim of this course is to equip students with the ability to provide appropriate information for fulfilling the needs of financial statement users.

EKA1203. Intermediate Accounting II (3 Credits)

As a follow on from Intermediate Accounting I, this course discusses long-term liabilities, short-term and long-term investments, intangibles, property, plant and equipment along with the complex revenue recognition problems, pensions, leases, and inter-period tax

allocation, accounting changes and error analysis. The course also incorporate the methods to value the firm with a combination of GAAP based financial statements, footnotes to the financial statements and other data.

EKA1204. Advanced Accounting I (3 Credits)

This course examines accounting topics for partnerships, mergers, acquisitions, business combinations, and discusses other advanced topics beyond the topics introduced in the first-year prerequisite courses, such as foreign currency translation and partnership accounting. It is designed to prepare students to interpret and analyze financial statements effectively. Therefore, prior to taking this course, students are expected to have a sound grasp of the basics of financial accounting.

EKA1216. Advanced Accounting II (3 Credits)

As a follow on from Advanced Accounting I, this course explores in a greater depth financial reporting topics introduced in Advanced Accounting I as well as other transactions not covered in that prerequisite course. Special emphasis is put upon specific problem solving in accounting for partnerships, business combinations and consolidations, inter-company transactions, and other aspects of inter-corporate stock ownership necessary for the preparation of consolidated financial statements. Intensive class participation is required for the success of the learning process.

EKA1205. Management Accounting (3 Credits)

This course provides a detailed look at the development and use of management accounting information in operational decision settings. This is based on the rationale that managers are required to be familiar with new management models which are very different to traditional management models, and to acquire the skills of using accounting information for internal decision-making. Topics covered include the shift in management paradigm, basic cost concepts, activity-based behavior, activity-based costing, activity-based budgeting, activity-based management, activity-based cost system, and international issues in management accounting.

EKA1206. Public Sector Accounting (3 Credits)

This course provides an introduction and framework of reference to comprehend and apply the concept of management accounting, financial management, budgetary, funds, and expenditure control systems in public sector organizations. Among the topics covered are characteristics and definition of public sector accounting; planning, programming, and budgeting system; zero-base budgeting; financial accounting theory; public sector accounting performance measurement; and capital accounting. This course aims to develop student's ability to analyze current issues and to identify and apply appropriate solutions.

EKA1207. Auditing I (3 Credits)

This course provides an introduction to the auditing practices performed by public accountants. The topics covered include the theory and philosophy of auditing, prescribed auditing standards, operational and compliance audits, attestation engagements, the design and evaluation of accounting systems and controls, relationship of public accountants to management, professional ethics, legal obligations of reporting companies and auditors, sampling techniques, and other auditing procedures and considerations.

EKA1208. Auditing II (3 Credits)

This course is a follow on from Auditing I. It discusses in more detail the specific audit topics such as substantive audit tests, application of basic audit concepts and processes in the accounting cycle, the significance of the audit report, the nature, accumulation, and evaluation of evidence for balances and transaction cycles of the auditor.

EKA1209. Business Communications (3 Credits)

This course discusses concepts, techniques, and the application of business communication. The primary focus of discussion is to build effective writing and oral communication skills, to enhance the understanding of contemporary communication, and to understand the concepts of communication ethics and employment communication.

FINANCIAL MANAGEMENT (EKA1210)

The course introduces students to the greater depth of finance especially the financial management of business corporations. First, we will review some fundamental concepts on financial management. Second, we will discuss the strategic investment decision, including cost of capital, capital budgeting and cash flow estimation. Third, we will discuss the strategic financing decision including long-term financial planning, capital structure and dividend policy. Fourth, we will discuss the tactical financing decision such as lease financing and hybrid financing. Finally, we will discuss number of related topics in financial management, including derivatives and risk management and mergers. We will also discuss some cases in financial management to improve our understanding on theories and practices of financial management.

EKA1212. Taxation I (3 Credits)

This course is designed to provide students with a technical and theoretical familiarity in a wide range of taxation issues including definitions and classifications of the Indonesian federal income tax law, measurements and accrued tax payment procedures, the recognition and process of managing documents, and the affects of federal tax laws toward fiscal financial statements and commercial financial statements.

EKA1213. Taxation II (3 Credits)

This subject emphasizes the calculation of taxation in more specific ways, including Income Tax for article 21, 22, 23, 24, 25, and 26, and then the compilation of *SPT Masa and Tahunan*, and also the calculation of Value Added Tax and the making of its invoices.

EKA1214. Accounting Information Systems (3 Credits)

This course gives an introduction to the evaluation and design of accounting information systems and the methods to document and analyze a client's hardware and software needs. It is based on the use of conceptual framework professionally and the legal responsibilities of accountants and auditors in designing, operating, and controlling AIS applications. In addition to it, internal controls, networking options and security issues are discussed.

EKA1215. Accounting Theory (3 Credits)

This course discusses the importance of theory-building explanation and prediction of the usefulness of accounting information in economic decision making for financial information users. Topics include the history of accounting, philosophy of accounting theory, normative accounting theory, and positive accounting theory. The objective of this course is to provide knowledge to students in order to understand contemporary accounting theory.

EKA1218. International Business (3 Credits)

This course deals with business functions in an international perspective. The course examines various concepts of international business, contingent international environment, international business strategies and their operations. It also addresses global issues and describes concepts relevant to international businessman, regardless of the extent of their international involvement. Dynamic strategy is also incorporated to provide a sustainable competitive advantage that enables organization to anticipate, respond, and adapt to the complexity and rapid change of the international business landscape. The course objectives are to enhance understanding of international perspectives for business activities, and to develop critical concepts for international business facing global competition.

EKA1219. Marketing Management (3 Credits)

This is a follow on from Introduction to Management which explores in greater depth the basic marketing concepts. The course explains the methods, techniques, and processes of formulating and developing a marketing plan to achieve their marketing objectives through certain steps in the marketing plan which includes activities such as segmentation, targeting, marketing strategies and programs formulation technically called product, price, place or distribution and promotion, and action plan. The objectives of this course are to enrich students with a better

understanding about (1) the mechanism of making marketing decisions, (2) basic marketing concepts and recent development in marketing, (3) the role of marketing managers, and (4) the ability to implement the marketing concepts they learn into a marketing planning project/exercise.

EKA1220. Management Audit (3 Credits)

The primary focus of this course is organization's emphasis on the aspects of 3E (effective, efficiency, and economy). Topics of the discussions are in accord with organization functional structure. This course aims to guide students in performing management audits by attaining proficient knowledge in theoretical and technical aspects of management audit.

EKA1221. International Financial Management (3 Credits)

This course introduces students to international finance including international markets, international investment, and international corporate financial management. Discussion topics include the overview of international finance, treatment of foreign exchange, currency and derivative markets, currency risk, international portfolio management, and international corporate financial management. International strategy and international investments are also covered. The aims of this course are to introduce international finance theories and a framework for evaluating the many opportunities, cost and risks of multinational operations

in a manner that allows students to see beyond the algebra and terminology to general principles, and to help solve international finance management problems.

EKA1222. Operations Management (3 Credits)

This course introduces the strategic view and contemporary concepts of operations management. Practices are going to be enhanced to provide students with unequivocal understanding. For this purpose, students will be aided with Production and Operations Management (POM) software. After finishing this course, students are expected to be able to capture and understand essential concepts in operations management, understand how operations function contributes to the accomplishment of corporate strategy, and apply POM software proficiently in order to overcome quantitative problems in operations management, including management information systems and project management.

EKA1223. Strategic Management (3 Credits)

Unlike other business courses which concentrate fully on a particular function of the business field (e.g. accounting, finance, marketing, operation, human resources, and information system), strategic management is a big picture course, covering the whole enterprise which includes the environment of the firm, internal conditions, as well as the future prospect of the firm. Students are requested to prove, question, and evaluate the overall internal and external aspects of the

firm. Evaluate the capability of the firm vis a vis the rivals, and build the necessary skills in formulating and executing the firm's strategy. Students will also learn to develop the power of managerial judgment at the top level of management.

EKA1224. Organizational Behavior (3 Credits)

The course provides knowledge of the behaviors in organizational settings by systematically studying individual, group, and organizational process. Among topics covered are individual and psychological characteristics, motivation, group behavior, teamwork, communications, decision making, leadership, culture, organizational structure and design, and managing organizational change. The aim of this course is to equip students with comprehensive knowledge of individual, group, and organizational behavior.

EKA1226. Management Information Systems (3 Credits)

The course provides a review of the use of information technology from managerial perspectives. To enhance the learning process, discussions of a variety of issues related to management practices in the area of information technology are directed into potential areas for implementing the technology. Topics include data management, application of information technology in business, and various current issues in management information systems.

EKA1301. International Accounting (3 Credits)

The course provides an understanding of accounting issues arising from the increased globalization of business. It introduces and examines accounting issues unique to multinational enterprises and international business activities. Among issues covered are comparative cross-national financial reporting; international financial disclosure issues; accounting harmonization; ethics; taxation and transfer pricing issues; foreign exchange; cultural issues; and issues faced by multinational firms such as management control for the global marketplace.

EKA1302. Behavioral Accounting (3 Credits)

This course discusses the relationships among accounting systems, human behaviors, and organizational efficiency. This course adopts a descriptive approach with minimization of quantitative and statistical discussions. Topics covered include behavioral aspects of core accounting courses such as management accounting, financial accounting, auditing, taxation, and social accounting.

EKA1303. Syari'ah Accounting (3 Credits)

This subject basically has an orientation to search the format of Syari'ah Accounting through the process of analyzing and synthesizing. It is very contextual and dealing with the aspects of organization, religion value, social, business and natural environment, thus the orientation is not only for profit making. With this kind

of nuances and orientations, the definition of accounting will be broader and open the chance of the creation of new thoughts in financial accounting field.

EKA1304. Business Ethics (3 Credits)

The course discusses ethical issues in business. A human being is a moral or ethical being, from time to time; he or she is involved in exercising his or her free will in a continuous flow of moral or ethical decisions of choosing good or bad conducts in his or her life. The course is specially designed to covers deep and thorough discussions of moral or ethical issues in business. To enhance the understanding, dome empirical cases of business ethics are utilized.

EKA1305. Cross Culture Management (3 Credits)

This subject aims to create sufficient literacy to students about the diversity of culture colored the social and business activities. This literacy will be used as a very useful provision for students to enter the business era which tends to globalize with the pluralistic as the main characteristic in many aspects.

EKA1306. Operation Research (3 Credits)

After finishing this subject, students will be able to understand, describe, and implement many kinds of quantitative tools for decision making, both in fixed, risked, and unsure condition. This subject deals with limited and scope of operation research, linear programming model, simplex, transportation, Markov

analysis, assignment theory, delayed theory, and decision theory.

EKA1307. Management Control Systems (3 Credits)

The course discusses the concepts and application in business organizations of management control systems. This course broadens the students' managerial knowledge and skills in planning, implementing, and using management planning and control systems for strategic implementation to attain organizational goals. Special reference is given to the structure and techniques of the management control process and the behavioral aspects affected by the application of management control. The course objective is to enhance students' ability in evaluating and designing effective management control systems.

EKA1309. Computer Application On Accounting (3 Credits)

This subject gives guidelines to understand and compile financial statements by using computers in order to ease the management of accounting data with integrated standard accounting application in accordance to current business in Indonesia.

EKA1311. Indonesian Economic (3 Credits)

The course introduces the mechanism of the Indonesian economic systems. Provide students with a comprehensive illustration of the system, structure and economic policy in Indonesia.

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