

THE DECREE OF DEAN  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS AIRLANGGA  
No.: 46/UN3.1.4/KD/2019.  
Concerning  
EDUCATION GUIDE OF MASTER PROGRAM AND  
PROFESSION  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS AIRLANGGA  
ACADEMIC YEAR 2019/2020.

Dean of Faculty of Economics and Business Universitas  
Airlangga,

Considers:

1. that in line with the development Science and Technology as well as the running of the running of teaching Learning process that can be used as a guide in the Faculty of Economics and Business Universitas Airlangga, therefore it is necessarily needed to republish Education Guide Book of Academic Year 2019/2020.
2. that for the purpose as stated in point 1, it is necessarily issued the dean's decree.

Refers to:

1. The law of Republic of Indonesia number 12 Year 2012 concerning with higher education.
2. The Government regulation number 4 Year 2014 concerning with the execution of higher education and the management of higher education.
3. The government regulation of Republic Indonesia number 30 Year 2014 concerning with statutes of Universitas Airlangga.
4. The decree of Minister of National Education number 232/U/2000 concerning with the writing Guide of higher education curriculum and evaluation of Student Learning Outcome.
5. The regulation of Ministry of Research, Technology and Higher Education number 44 Year 2015 concerning with National Standards of higher education.
6. The regulation of Universitas Airlangga Rector number 26/H3PR/2011 concerning with Organization and working procedure of Universitas Airlangga as altered with rector's regulation Universitas Airlangga number 1/H3/PR/2012.
7. The regulation of Universitas Airlangga Rector number 27 Year 2018 concerning with education regulation of Universitas Airlangga.
8. the rectors decree of universitas airlangga no. 36 year 2015 concerning education guide for master program universitas airlangga year 2015/2016
9. The rectors decree of Universitas Airlangga no. 2 year 2017 concerning the obligation to publish scientific articles the research results of lecturers, master program students, master

program, specialized program, and doctoral program at Universitas Airlangga.

9. The decree of board of trustees Universitas Airlangga number 1032/UN3.MWA/K/2015 concerning with the appointment of Rector Universitas Airlangga period 2015 - 2020.

10. The decree of Rector Universitas Airlangga number 1732/UN3/KR/2015 concerning with the appointment of Dean's Faculty of Economics and Business Universitas Airlangga period 2015 - 2020.

Notices: Minutes of executive meeting with the heads and secretaries of Departments as well as coordinators of study programs in the Faculty of Economics and Business Universitas Airlangga.

HAS DECIDED

Confirmed

Point 1. The education Guide Book of Master Program and Profession Faculty of Economics and Business Universitas Airlangga Academic Year 2019/2020.

Point 2. The education Guide Book as stated in point 1 is valid for batch academic year 2019/2020.

Point 3. This decree takes effect from the date of stipulation.

Stipulated in: Surabaya

Dated: July 2019

Dean,

Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA, CA.

NIP.196108201989022001

## FOREWORDS

I would like to express my sincere gratitude to Allah the Almighty that gives us blessing through the publication of Education Guide Book of Master Program and Profession, Faculty of Economics and Business, Universitas Airlangga academic year 2019/2020.

This education Guide Book is designed for the purpose of giving overall description either for students or Lecturers concerning with Master Program and Profession education Faculty of Economics and Business at Universitas Airlangga, covering education objectives, curriculum structure, and course description as well as education process up to thesis writing.

The education guide book of Master Program and Profession has been well designed and arranged. But anyhow, as a proverb says "There is no ivory which is not cracked" (Nothing is perfect in the world). Likewise, this book, there are few shortages need to be improved in the near future. At last but not least we would like to express our greatest gratitude to all parties who contribute their energy and ideas during the process of writing this guide book.

We sincerely hope that this education guide book could be best used and meaningful.

Surabaya, July 2019

Dean,

Prof. Dr. Dian Agustia, SE., M.Si, Ak., CMA., CA.

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# 1

## GENERAL DESCRIPTION

### A. THE HISTORY BACKGROUND OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS AIRLANGGA.

In the beginning, the idea came from Indonesian students in Rotterdam, Netherlands. Among of them were Fadjar Notonagoro, Sumitro and their colleagues. They planned to establish Higher Education of Economics. After coming back to Indonesia in 1952-1953, They founded A higher Education of Economics in Surabaya named "Perguruan Tinggi Ekonomi (The School of Economics) Krisna Dwipayana" under the management of Krisna Dwipayana Foundation established by Dr. Ong Eng Djie, the Minister of Finance at the moment.

On the suggestion of Governor Samadikoen and the support from the Alumni of Nederland Economische Hogeschool Rotterdam, eventually On 22nd July 1954, deed of incorporation of Yayasan Perguruan Tinggi Ekonomi Surabaya was signed in front of the Notary Mr. Liem Han. While The board of Foundation was chaired by Mr. R.M. Soeparto, the resident of Surabaya at the moment and the founder of Yayasan all at once.

In the deed of incorporation YPTES, it is stated the objectives of Yayasan (2 paragraphs) namely:

- 1) Holding the School of Economics.
- 2) Carrying out education for economists with high quality based on international standard.

On September 15, 1954 The opening ceremony of PTES was held in the hall of Faculty of Medicine Universitas Airlangga. The event was attended by board of foundation and board of Curator which was chaired by Commodore Mohammad Nazir and later became Minister of Marine Transportation Republic of Indonesia. The main reason to involve Indonesian navy because Surabaya was dominantly naval city. As Dutch proverb says "Komt Tijd komt Verbetering" (Do first, improve Later). That was the slogan used as the first step of PTES. Realizing that they had very limited facilities meanwhile the spirit was too strong.

The teaching-learning process was held in the evening in the buildings of Medical Faculty and Dental Faculty Universitas Airlangga. The teaching staff were Lecturers of Economics from Surabaya, Malang and Dutch people such as Mr.Westerbeek, Van Eldik, and GDP Boss.

In the beginning, PTES opened only one department namely Business Economics, this is due to the specialization mastered by the lecturers at that time, and the education strata was only Bachelor degree. During the teaching-learning process, there was no tight specialization, since general economics course is interrelated with business economics course.

On November 17, 1957 PTES conducted cooperation with Faculty of Economics Universitas Indonesia in Jakarta and eventually some adjustment were done. Previously PTES had taken for granted the curriculum system of NEH Rotterdam. Since then we were pioneering to open General Economics department. Besides PTES had international relationship with NEH Rotterdam as well as a university in Philipine. And moreover PTES once was requested by the

head of Kalimantan province to open a business academy which has the same quality as that in Jakarta. Since then some of the lecturers were assigned to teach at that academy. And Later on, the academy is well known as Universitas Lambung Mangkurat at present.

In the mid of 1958 PTES had owned Complementary boards to support academic activities, namely:

1) Board of investigation and Practicum Institute of Economics.

Led by: Drs. Tjan Tiauw Yang.

2) Placement Bureau of PTES Graduates.

Led by: Tan Hay Siang

3) Library of PTES

Led by: C.W.M. Van Someren Brand

4) Health Organization of PTES Students.

Led by: Dr.R. Soeparno

As a matter of fact, since PTES had been established, the management proposed to the President of RI that PTES was included as a part of Universitas Airlangga. But at the moment there was not the law of higher education yet. Later R. Samadikoen, Soewondo and Wijono (the Governor of Kalimantan, later on to be the Governor of East Java), accompanied by President Director of BRI at the moment. They struggle to present formally to Central Government in Jakarta which is eventually issued the Decree of Minister of Higher Education and Science no. 31/1961 stipulated in Jakarta dated 8 August 1961. And since then PTES had

changed into the Faculty of Economics Universitas Airlangga. And since 12 May 2010 based on the Rector's decree no.705/H3/KR/2010 Faculty of Economics changed its name into Faculty of Economics and Business Universitas Airlangga.

Since its establishment until now, the Faculty of Economics and Business has experienced changes its deans, as shown in Table 1.1 below

**Table 1.1 Universitas Airlangga Faculty of Economics and Business Dean's lists (1961-2020)**

<b>Period</b>	<b>Dean</b>
1961 - 1965	Prof. K.R.M.T.D. Tirtodiningrat
1966 - 1968	Prof. Drs. Ec. Miendrowo Prawirodjoemeno
1968 - 1970	Prof. Drs. Ec. Miendrowo Prawirodjoemeno
1970 - 1972	K.R.T. Fadjar Notonagoro
1972 - 1974	K.R.T. Fadjar Notonagoro
1974 - 1976	Drs. S. Supoyo, Ak.
1976 - 1978	Prof. Drs. Ec. Miendrowo Prawirodjoemeno
1978 - 1981	Prof. Drs. Ec. Miendrowo Prawirodjoemeno
1982 - 1985	Dra. Ec. Sri Maemunah Soeharto
1985 - 1988	Drs. Ec. Soedjono Abipraja
1988 - 1991	Drs. Ec. Soedjono Abipraja
1991 - 1994	Drs. Ec. Budiman Christiananta, M.A.,Ph.D
1994 - 1997	Prof. Dr. H. Suroso Imam Zadjuli, S.E.
1997 - 2001	Prof. Dr. H. Suroso Imam Zadjuli, S.E.
2001 - 2007	Drs. Ec. H. Karjadi Mintaroem, MS
2007 - 2010	Drs. Ec. H. Karjadi Mintaroem, MS
2010 - 2015	Prof. Dr. Muslich Anshori, SE., M.Sc., Ak.
2015 - 2020	Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA., CA.

## B. THE DEVELOPMENT FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS AIRLANGGA.

Since the day of the founding, Faculty of Economics and Business Universitas Airlangga already had 2 study programs namely: General Economics and Business Economics which is in fact the continuation of PTES, and later in academic year 1962/1963 there was one more study program namely Accounting. Based on the Economics Consortium Meeting, Department of Education and Culture in October 1979, Faculty of Economics and Business Universitas Airlangga changed the names of the study programs as follows:

1. The study program of General Economics changed into study program of Economics and Development Study, and later on changed into Developmental Economics.
2. The study program of Business Economics changed into Management Study Program.
3. The study program of Accounting does not change its name up to now.

Since the day of the operation, FEB Universitas Airlangga used the class promotion system, starting from the first class, bachelor degree up to doctoral degree. Later on, in academic year 1979 Faculty of Economics and Business Universitas Airlangga applied the Semester Credit System (SKS). For the purpose of supporting government program to create highly skillful manpower through company administration expert education (PAAP) and highly technical education.

Therefore, it was for the first time in Indonesia FEB UNAIR, based on the decree of Ministry Education and Culture

no.042/U/1975 dated 18 March 1975, launched Diploma 3 (D-3) Program with the Accounting department, and in academic year 1984/1985 was added with Taxation and Marketing Management Program.

In 2007 FEB UNAIR opened Islamic Economics Study under the management of Developmental Economics department. Henceforth, based on the rector's decree no. 4311/JO3/OT/2008 concerning with the opening study program at UNAIR, Islamic Economics Study was confirmed to be Study Program of Islamic Economics under the management of Syariah Economics Department.

The Status change of Unair into State Owned Legal Entity (BHMN) bring about consequences the change of organization structure of UNAIR included in organization structure and faculty management at Unair. Based on Rector's decree UNAIR no.9935/JO3/ HK/2007 concerning with types and names of departments in FEB, thus departments in FEB Unair changed into Department which is in charge of some study programs covering Undergraduate (S1), Postgraduate Program, and Profession Program.

In 2014 based on Rector Unair's Decree no. 1530/UN3/2014 concerning with The Stipulation of management change of Diploma 3 from Faculties to the Faculty of Vocation, hence all D3 study programs under FEB UNAIR were changed under the management of Faculty of Vocation Unair. The operation and management transfer started in academic year 2014/2015.

Based on the Rector's decree concerning with management transfer of Diploma3 program, FEB Unair at the moment

holds Academic Education and Profession Education with 4 departments in charge of some study programs as follows:

1. Department of Economics, in charge of study programs:
  - a. S1 Developmental Economics
  - b. S2 Master of Economic Science
  - c. S3 Doctor of Economic Science
2. Department of Management, in charge of study program:
  - a. S1 Management
  - b. S2 Master of Management Science
  - c. S2 Master of Management
  - d. S3 Doctor of Management Science
3. Department of Accounting, in charge of study programs:
  - a. S1 Accounting
  - b. S2 Master of Accounting
  - c. S3 Doctor of Accounting Science
  - d. Accounting Profession Education (PPAk)
4. Department of Syariah Economics, in charge of study programs:
  - a. S1 Islamic Economics
  - b. S2 Master of Islamic Economic Science
  - c. S3 Doctor of Islamic Economic Science

## 2

## VISION, MISSION AND OBJECTIVES

### **A. FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS AIRLANGGA**

#### Vision

"To be the world class Faculty of Economics and Business that is innovative, independent and based on religious morality".

#### Mission

- (1) Holding and developing an academic and professional education of national and international standard.
- (2) Conducting scientific research and development in the field of Economy and Business recognized nationally and internationally.
- (3) Holding community service program which supports implementation and development of economy and business.

#### Objectives

The general purpose of education held at Airlangga University Faculty of Economics and Business is to graduate as follows:

1. They have such a high integrity and personality in economy and business or professionals in the field of economics.

2. They constitute human resources those can meet the demand of national development in order to provide the society with skillful and reliable personnel and thinker, independent as well as sensitive with social, economic, scientific, and technological changes.
3. Qualified: Able to master scientific fundamentals, knowledge and methodology, so that they will be qualified to find out, comprehend, explain, and decide how to solve the problem existing in their skill.
4. Being open and responsive to science and technology change and progress as well as the problems faced by the society, especially those are relevant with their skill.
5. They are able to apply their knowledge and competence on various productive activities and social services according to their skill.

In order to achieve the aforementioned purpose, the holding of education at Faculty of Economics and Business shall refer to and be guided by National Education Objectives; Norms, Science Morals and Ethics; Social Interest, Personal Interest, Ability, and Initiative.

## **B. MASTER OF MANAGEMENT STUDY PROGRAM**

Vision:

"To become Master of Management Study Program which is innovative, outstanding in either National or International level based on Religious Morality".

Mission:

1. As a means of education for professionals to complete themselves with sufficient academic knowledge.
2. As a means of education for academicians to complete themselves with managerial skills.
3. Developing managerial quality for professionals to have abilities to answer any kind of change challenges happening in the business world.
4. Participating to develop entrepreneurial attitudes toward private and public sector organization.

Objectives

Master of Management Program FEB Universitas Airlangga

aims at creating graduates having the following qualifications:

1. Expert and skillful in managerial field.
2. Having the ability to increase the organization efficiency.
3. Having the ability to identify and manage business opportunity to achieve the company's goals.
4. Having global insight.

### **C. MASTER OF MANAGEMENT SCIENCE STUDY PROGRAM**

#### Vision

To become Master of Management Science Study Program which is innovative and outstanding in either National or International level based on Religious Morality.

#### Mission

1. Holding and developing academic education in the field of management science having national and international standard.
2. Conducting research and science development in the field of management recognized in either national or international level.
3. Holding community service which support the application and development of management science.

#### Objectives

The study program aims at creating graduates to be academic thinkers and researchers who have expertise in the field of financial management, marketing management, human resource management and operation management. Meanwhile Master of Management Science (S2) Study Program has special objectives as follows:

1. Producing graduates that have knowledge in the field of Financial Management, Marketing Management, Human Resource Management, and Operation Management with deep insight so that they can solve problems in financial management, marketing

management, human resource management and operation management.

2. Producing graduates that have ability to conduct research in the Science of financial management, marketing, human resource management, and operation management quite well and independently.

3. Producing graduates that have ability to develop the science of financial management, marketing management, human resource management, and operation management as well as implement them in practices either in education field or other professions.

4. Having comprehensive insight, science and knowledge to develop more advanced knowledge and able to hold suitable position including teaching position in higher education, as well as continuing study to higher education to obtain doctoral degree.

#### **D. MASTER OF ECONOMIC SCIENCE STUDY PROGRAM**

##### **Vision**

"To become Master of Economic Science (S2) Study Program which is innovative, outstanding in either national or international level based on religious morality".

##### **Mission**

1. Holding and developing academic education in the field of economic science having either national or international standard.
2. Conducting research and developing science in the field of economics recognized in either national or international level.

3. Holding community service that supports implementation and development economic science.

#### Objectives

1. Providing educational stimulants of economic science through high quality teaching-learning process to motivate participants achieve maximum competence.

2. Building up knowledge, ability and skills of participants on economic theories, econometrics and various means of quantitative analysis as well as policy implementation for relevant cases.

3. Providing options for participants to study a certain field in the economic science thoroughly.

4. Building up abilities of participants to apply economic knowledge, a means of analysis and skills theoretically as well as practically on policy problems.

5. Building up skills needed to conduct independent research and preparing participants to be professional economists or any other professions concerning with economic science.

6. Providing information and consultation on job opportunities and further study.

## **E. MASTER OF ACCOUNTING STUDY PROGRAM**

### Vision

"To become Master of Accounting Study Program which is innovative, outstanding either in national or international level based on religious morality".

### Mission

1. Holding and developing academic education in the field of accounting science having national and international standard.
2. Conducting research and science development in the field of accounting recognized in either national or international level.
3. Holding community service that supports application and development of accounting science.

### Objectives

The objectives of holding Master of Accounting Study Program are to produce graduates with the following qualifications:

1. Having the ability to develop competence and expertise to identify and observe problems in the field of accounting science, and conducting approach and scientific reasoning to solve the problem faced.
2. Having the ability to develop expertise and competence in the field of accounting science to increase the quality of professional service through research and development as well as hold proper position including in teaching field at higher education.

3. Having comprehensive horizon and sufficient science and knowledge to develop further knowledge as well as continue study to higher education to obtain higher degree in accounting science.

## **F. MASTER OF ISLAMIC ECONOMIC SCIENCE STUDY PROGRAM**

### **Vision**

To become world class program study of Master of Islamic Economic Science which is innovative and independent based on religious morality in developing science in the field of Economy, Finance and Islamic Business".

### **Mission**

1. Holding education in the field of Economy, Finance and Islamic business comprehensively by combining science development and society problems based on Islamic values.
2. Conducting research and science development in the field of Economy, Finance and Islamic business recognized either in national or international level.
3. Holding community service that supports the implementation and development Economy, Finance and Islamic business.
4. Realizing Independence in holding innovative teaching-learning process based on competence in the field of economy, finance and Islamic business.

### **Objectives**

1. Fulfilling manpower needs of Master graduates having competence in Islamic Finance.

2. Producing Master Graduates of Islamic Economic Science that are highly qualified and able to develop science as well as able to compete in either national or international level.

## **G. EDUCATION PROGRAM FOR ACCOUNTING PROFESSION**

### Vision

"To become Accounting Profession program which is outstanding in term of education, highly integrated and committed to produce Accountants with international quality based on religious morality".

### Mission

1. Holding accounting profession education effectively and efficiently to produce graduates that has high competitiveness and recognized either nationally or internationally.
2. As a means of education for professionals who wish to complete themselves with proper academic knowledge.
3. As a means of education for academicians who wish to complete themselves with accounting skills.

### Objectives

1. Producing accountants that have knowledge and proper comprehension in the field.
2. Producing accountants that have critical, analytical and systematic attitude.

3. Producing accountants that have ability to implement the knowledge and skills based on morality and ethics.

# 3

## EDUCATION PROGRAMS

### A. TYPES OF EDUCATION

The Faculty of Economics and Business Universitas Airlangga holds 2 types of education, namely:

- 1) Academic Education (Undergraduate/Bachelor, Master, and Doctor/Ph.D.)

#### A. Undergraduate Education

1. Developmental Economics Study Program
2. Management Study Program
3. Accounting Study Program
4. Islamic Economics Study Program

#### B. Master Education

Master Program with Study Program:

1. Master of Management
2. Master of Management Science
3. Master of Economic Science
4. Master of Accounting
5. Master of Islamic Economic Science

#### C. Doctoral Education

1. Doctor of Management Science
2. Doctor of Economic Science
3. Doctor of Accounting Science
4. Doctor of Islamic Economic Science

## 2) Professional Education

Since 2003 Faculty of Economics and Business Universitas Airlangga holds education program for Accounting Profession for Economics undergraduate of Accounting Study Program.

### **B. EDUCATION ADMINISTRATION SYSTEM**

The education administration in Faculty of Economics and Business Universitas Airlangga applies Semester Credit System (SKS).

#### 1. The Meaning and Characteristics of Semester Credit System (SKS).

##### a. The Meaning of Semester Credit Systems

Credit systems is a way of holding higher education program that applies semester credit unit (sks) to certify the study weight of university students, the duty weight of lecturer, and the weight of program organization. Semester credit unit (sks) refers to the unit used to certify the weight quantity of university students, the recognition of how much their effort is, the recognition of their cumulative success in certain program, and how much the effort to hold the education is for the university, and especially for the lecturers. Such credit systems provide the comparison of study weight among various subjects, so that it shall be flexible for the

university student to choose the subjects according to their interest and talent in certain limits. Semester refers to the smallest time unit to certify the duration of certain education program at certain education level. One semester equals to 16 – 19 working weeks.

**b. Characteristics of Semester Credit Systems**

Semester Credit Systems have the following characteristics:

- (1) Each subject shall be given a value called Credit Value.
- (2) The quality of Credit Value is not the same from one subject to another.
- (3) The quality of Credit Value for each subject shall be decided according to how much effort have been put in completing the assignments given in the lecturing program, practicum, field work and et cetera.

**2. Benefit of Semester Credit Systems**

The application of Semester Credit Systems is to enable the university to fulfill the demand of development better since varied and flexible education program presentation is available there and provide the students with broader possibilities to choose their program that will lead them to certain professional levels.

Specifically, the benefits of Semester Credit Systems application shall be as follows:

- (1) To provide the clever and diligent students with the opportunity to accomplish their study in as short time as possible.
- (2) To facilitate curriculum adjustment from time to time that refers to rapid development of science and technology today.

- (3) To facilitate the possibility of evaluation system of student's study progress could be carried out as well as possible.
- (4) To enable the credit transfer among study programs, the same type and among faculties inside a university.
- (5) To enable student transfer from one university to another, or from one department to another department in the same university.

### 3. Credit value and study load

#### a. Credit Value

Credit Value is a value unit stated in semester credit unit (sks) to describe the students load / weight, to recognize the student achievement as well as cumulative achievement in a certain program and the amount of realization effort for higher education.

#### b. study load

Study load is the number of credits achieved by the student every semester or the cumulative number of credits to complete a study program.

The following are the detail of study weight per week per semester based on PERMENRISTEKDIKTI No. 44/2015 as follows:

1. For lecturing
  - 50 minutes for scheduled session with lecturer, such as in the form of lecturing.
  - 60 minutes for structured academic activities, that is unscheduled study activities but still planned by the lecturer, such as homework, doing exercises, responsive activities, other assignment outside the classroom.
  - 60 minutes for independent academic activities such as activities conducted by students independently to

- deepen, prepare academic activities with certain objective (reading reference books)
2. For Laboratory / Practicum  
The value of 1 sks (credit) is equivalent to workload as much as 2-3 hours every week within 1 semester
  3. For field Work and the like  
The value of 1 sks is equivalent to workload as much as 4 to 5 hours every week within 1 semester
  4. For research and Thesis Writing  
This is a workload as much as 3-4 hour a day for 1 month, in which 1 month is equivalent to 25 Working hours.
4. Credit semester (SKS) Administration
- (1) The management of credit semester (SKS) coordinated by sub division of education covers:  
Academic calendar, lecture schedule, consult schedule, study program card (KRS), study program changed card (KPRS) and the result the study card (KHS), academic transcript, legalization, scheduled and exam announcement,
  - (2) Completing KRS or KPRS must consider
    - Consult schedule of KRS and KPRS on line
    - Lecture schedule
    - GPA
    - Prerequisite subject
    - Advice and suggestion from the lecturer of guidance and counseling
  - (3) The completion of KRS is conducted based on courses in the mentioned semester in line with regulation based on achievement index (IP)
  - (4) For transfer student, they must consider conversion list / accredited courses which are determined specifically by the dean by consideration of head study program.

(5) KHS covers:

- The score of scheduled subject in the running semester
- The running semester GPA
- The cumulative GPA
- Cumulative credit
- Maximum credit that could be taken / scheduled in the next semester

The score transcript can only be given to the students / alumni of FEB Unair based on written request by the student.

#### 5. Credit (SKS) Transfer Program.

Credit Transfer is course transfer approved by an education administrator and equalized with SKS (Semester Credit System) which is applicable at Universitas Airlangga.

While Credit Earning is credits given to students through Credit Earning Program Universitas Airlangga on the courses taken by students.

a. In this program, the students of Master Program Universitas Airlangga could take the courses offered by other universities in the country or overseas.

b. The study program in which the master student Universitas Airlangga takes is the study program that has equal accreditation or higher than those at Universitas Airlangga, and has cooperated with Universitas Airlangga.

## **C. EDUCATION CURRICULUM**

### **1. General**

Curriculum is a strategic component in teaching-learning process and gives significant influence toward direction and outcome of an education process. In general, Education Curriculum is manifested in the form of an organized List of Courses taught in a certain education program. The list of courses are quite various therefore the implementation must be well and properly arranged so that the organization of teaching-learning process could be efficient and effective.

The education curriculum in Faculty of Economics and Business Universitas Airlangga refers to:

1. Laws of RI no.12 year 2012 concerning with Higher Education.
2. Permenristek (Regulation of Ministry of Research & Technology) Higher Education no.44 year 2015 concerning National Standard of Higher Education.
3. The regulation of UNAIR Rector no. 27 year 2018 concerning Education Guide of Universitas Airlangga.

Based on the types, the existing courses can be classified into:

- (1) Personality Development Courses (MPK)
- (2) Science and Skill Courses (MKK)
- (3) Workable Expertise Courses (MKB)
- (4) Workable Behavior Courses (MPB)
- (5) Sociable Living Courses (MBB)

Based on the Status, the existing courses can be classified into:

- (1) University Compulsory Courses (MKWU)
- (2) Faculty Compulsory Courses (MKWF)
- (3) Department Compulsory Courses (MKWD)
- (4) Concentration Compulsory Courses (MKWK)
- (5) Elective Courses (MKP)

## **2. Curriculum of Master Program**

The curriculum of Master Program are designed in such a way so that the education program could be held efficiently but still consider the quality and effectiveness aspects as well as in line with existing regulation. Each study program offers interest/major or concentration as follows:

### **(1) Master of Management.**

Master of Management offers strategic management concentration or general.

### **(2) Master of Management Science.**

Master of Management Science offers 4 concentrations:

- Financial Management.
- Marketing Management.
- Human Resource Management.
- Operation & Supply Chain Management.

### **(3). Master of Economic Science.**

Master of Economic Science offers 5 concentrations:

- Planning & Developmental Economics.
- International Economics.
- Monetary Economics.
- Public Economics.
- Natural Resources & Energy Economics.

(4). Master of Accounting.

Master of Accounting offers 4 concentrations:

- Financial Accounting & Auditing.
- Management Accounting.
- Taxation Accounting.
- Public Sector Accounting.

(5). Master of Islamic Economic Science.

### **3. Curriculum of Accounting Professional Education Program (PPAk).**

Curriculum of PPAk consists of 9 courses which is equivalent to 28 credits/sks.

List of courses for Master Study Program and Accounting Profession Program are presented in the Appendix.

#### **D. MATRICULATION**

Before the main lecture takes place, it is preceded with Matriculation Lecture. Matriculation Lecture is obliged to be attended by all of student candidates who have passed the enrollment selection, except there is a special provision from Head of Study Program.

Matriculation Lecture is aimed at providing additional knowledge and significant preparation that will facilitate students to follow teaching-learning process in Master Program.

(1) Master of Management Matriculation consists of 3 courses, namely:

- Managerial and Leadership View.
- Managerial Economics.
- Business Statistics.

(2) Master of Management Sciences consists of 4 courses, namely:

- Marketing Management
- Financial Management
- Human Resource Management
- Operation & Supply chain Management.

(3) Master of Accounting Matriculation consists of 5 courses, namely:

- Management Accounting.

- Auditing and institutional.
  - Statistics for Accounting.
  - Financial Accounting.
  - Scientific Writing Technique.
- (4) Master of Economic Science Matriculation consists of 4 courses, namely :
- Economic Mathematics.
  - Macro Economic Theories.
  - Micro Economic Theories.
  - Statistics.
- (5) Matriculation for Accounting Professional Education consists of 3 courses, namely:
- Financial Accounting
  - Management Accounting
  - Auditing

Matriculation Lecturing is delivered in 6 sessions excluded final evaluation for every course. Each matriculation course is equivalent to 3 sks.

The passing grade for matriculation course is the same as or greater than C. The students are stated PASSED matriculation will be granted Matriculation Certificate. For the students who did not pass are obliged to retake in the following semester. Matriculation Certificate is one of the requirements to propose Thesis Advising

Lecturers. While the PPAk certificate of matriculation is used as one of the requirements to follow inauguration.

# 4

## ACADEMIC REGULATION

Academic regulation covers regulation concerning academic administration, exam execution, learning evaluation, study time limit, student's achievement and graduate predicate as well as transfer student provision.

### **A. LECTURING PERIOD**

Every year lecturing consists of 2 regular semesters. Odd Semester takes place from August to December while even Semester takes place from February to June. For Master Education and Accounting Profession, the lecturing for each semester consists of 14 sessions excluded evaluation i.e.: Midsemester Test and Final Semester Test.

### **B. ADMINISTRATIVE REGISTRATION**

Before doing academic registration, every student is obliged to pay tuition fee (SOP) for one semester in line with stipulated regulation.

### **C. ACADEMIC REGISTRATION**

Before the Lecturing begins, the students must decide to take the courses in running semester or take the course scheduled. The courses taken must be stated in KRS (Study Plan Card) with reference to KHS (Study outcome Card).

The students who have filled in the KRS could change or cancel the courses by submitting the KPRS (Study Plan Change Card) 2 weeks at the latest after the lecturing begins.

The lateness to enter the KRS over the time limit without proper and logical reason causes the concerned student not allowed to attend the lecture in the running semester.

#### **D. STUDY LOAD**

##### **1. Semester Credit Unit (SKS).**

The total number of credits to be obtained by students could be seen in the following table 4.1.:

Table 4.1. The Total SKS to be obtained

<b>No</b>	<b>Study Program</b>	<b>Total SKS</b>
1	Master of Management	46
2	Master of Management Science	40
3	Master of Economic Science	46
4	Master of Accounting	39
5	Master of Islamic Economic Science	45
6	Accounting Professional Education	28

##### **2. Provision of total number of SKS**

The number of SKS taken in one semester determined based on package system in line with the course distribution in each study program for every semester.

##### **3. Procedure of Thesis Writing**

With the aim to make graduates of Master Program could conduct research and development to increase the competence, therefore they are obliged to write thesis based on independent research.

The techniques of proposal /thesis writing refers to the Guide book of thesis writing and advisory Master Program of Faculty of Economics and Business Universitas Airlangga.

a. Thesis Advisory

In the process of writing thesis, every student will be guided by thesis advisors.

(1) An advisor is responsible and assigned to guide students to conduct research and thesis writing. An Advisor can be accompanied by a co-advisor by the request of the Advisor or head of study program.

(2) The thesis advisor is determined by the head of study program with the following procedure:

i. In Semester 2, students begin to submit pre-proposal to the head of study program (KPS) by filling in Form 1 (for proposing thesis advisor). Preproposal contains at least Background of the problem and Statements of the problems.

ii. KPS assigns one thesis advisor which is suitable with the topic of research.

iii. The students must meet the lecturer assigned by the KPS as a thesis advisor candidate to get the approval by filling in Form II (Thesis Advisor Willingness).

iv. After filling in Form II, KPS issues a Letter of assignment as thesis advisor. The students will receive an advisory card and can start the process of advisory. The students who start advisory process must have met administrative obligation in the current semester.

v. When it is necessary, the advisor can come from other University/ Universitas Airlangga.

b. Proposal Examination.

The objective of proposal examination is to evaluate the students' mastery on thesis materials, theories, concepts as well as methodology used in Thesis.

The student could register proposal exam when he gets approval from thesis advisor. The exam is held when he has passed research methodology course. Students must take the proposal course by the end of semester 3 at the latest. Proposal exam could be open nature for students of Master Program. Students could ask questions and give suggestion as well as input. Proposal exam is held by an examiner team consisting 4 lecturers including the thesis advisor.

In a thesis exam, the thesis advisor is assigned as either the chief examiner or a member.

c. Outcome Seminar.

Seminar outcome is conducted before thesis exam in an open forum attended by the students and thesis advisor as well as 2 lecturers mastering competence associated with the topic. Outcome seminar is aimed to obtain input related with the results of thesis research done. During the seminar, the student presenter is not evaluated/scored.

d. Thesis Examination.

The thesis exam is conducted by an examiner team consisting 5 lecturers including the thesis advisor. The thesis exam is led by a

chief examiner who are not the thesis advisor. The chief is appointed by the head of study program. In the thesis exam, the advisor functions as the secretary who will take notes suggestion and input

related with the exam.

#### **E. ACADEMIC LEAVE**

1. Academic Leave is a student status which is officially permitted by Rector not to attend academic activities for 1 (one) semester.
2. During the education process, the students are permitted to take academic leave maximum for 2 semesters but not in succession.
3. For urgent and certain reason, could give academic leave for 2 semesters successively.
4. Academic leave could only be given to Master students who have completed 2 semesters successively.
5. During the academic leave, students must be in registered status.
6. Academic leave period is not counted in the study period evaluation.

#### **F. EXAM ADMINISTRATION.**

1. Types of Exam.

a. Course Examination.

Course examination is a means to evaluate the learning process outcome during 1 semester which is conducted in written and

scheduled by Faculty of Economics and Business Universitas Airlangga for Master Program and Accounting Professional education, namely:

- (1) Mid Semester Test (UTS) conducted after 7 academic sessions.
- (2) Final Semester Test (UAS) conducted after 14 academic sessions.

The time schedule for UTS & UAS is stipulated and announced by the Faculty in the beginning of the concerned semester.

- a. UTS and UAS are held only in the Faculty of Economics and Business Universitas Airlangga.
- b. The exam score calculation is based on the following criteria: the scores of UTS and UAS is stated in the form of raw scores in a range of 0 - 100, and also considering other academic assignments such as: writing paper and summary/resume, or any other assignment before the exam is held.
- c. The value weight of UTS & UAS is determined by the lecturer in charge.
- d. The final score is calculated from the sum of UTS score and UAS score and eventually changed into relative score/value and classified into table 4.2.
- e. Meanwhile the course exam code of conduct will be discussed in detail in Chapter 5.

Table 4.2. The Calculation of Absolute Score, Relative Value and Number Weight.

Number Value	Alphabet Value	Quality Value
86 – 100	A	4.0
78 –< 86	AB	3.5
70 –< 78	B	3.0
62 –< 70	BC	2.5
54 –< 62	C	2.0
40 –< 54	D	1.0
< 40	E	0

b. Proposal Examination.

The requirements must be fulfilled by the students to register proposal examination are as follows:

- (1) Have accomplished and passed all of the courses scheduled in Semester 1
- (2) Have passed Research Methodology Course with at least B score

1. To register Proposal Examination, students must submit:

- a. Application Form for Proposal exam to Academic Division.
- b. 4 (four) copies of Proposal attached with a letter of approval from Advising Lecturer.
- c. Proof of SOP (Tuition fee) up to current semester.
- d. A Copy of KRS (Study Plan Card).
- e. Participation Card of Proposal Exam which is signed by the head of Study program (KPS) as a proof that he has attended proposal exams at least 5 times as prevailed in Master Program.

- f. Especially for Master of Management, Students must write and submit an executive summary of the proposal.
2. The revision of proposal must be done within 2 months at the latest. If the revision takes more than 2 months, the concerned student will be subject to sanction that he is obliged to hold proposal re-examination.
- c. Thesis Examination.
    - (1) To register thesis exam, students must submit:
      - a. An exam application form to Academic Division of Joint Secretariat.
      - b. 5 copies of Thesis enclosed an approval paper from thesis advisor.
      - c. A proof of SOP payment and other financial obligation from Financial division.
      - d. A copy of KRS of current semester.
      - e. A certificate copy of ELPT/TOEFL with Score equivalent to  $\geq 475$  for Master Program except for Master of Management (MM) must be  $\geq 500$  from Language Center approved by Universitas Airlangga.
      - f. An Advisory Card.
      - g. A minutes of proposal exam meeting which has been signed by the concerned parties.
      - h. A letter of proof that he has not borrowed any books at the moment from the Library of Universitas Airlangga,

Reading room of Faculty of Economics and Business as well as Head office of Universitas Airlangga.

- i. A Covering Letter which states that Thesis document has been through Plagiarism Test with maximum Level of **Similarity 25%**.
- (2) The exam is held in the room, day, date which is stipulated for that purpose. The KPS decides the date of exam including the names of examiners.
  - (3) The thesis exam could be held openly or closely.
  - (4) The composition of examiners are the following:
    - The Chairman is appointed by KPS.
    - The secretary is the thesis Advisor concurrently as the member.
    - 2 members of examiners.
  - (5) The announcement of thesis exam result will be done on the same day as the thesis exam held.
  - (6) The student is declared PASSED from thesis exam when he obtains at least score B, and he must re-exam when he obtains score less than B. He is given a chance to re-exam twice maximum.
  - (7) The re-exam must be held as soon as possible after 30 calendar days and 3 times of stipulated days. The days are decided by the team after the first exam and do not pass over the study time limit.

- (8) The thesis revision must be done 2 months at the latest or before graduation day, and submitted to Education Sub-Division FEB Universitas Airlangga. When the thesis revision has not yet been done, consequently the student is not given a statement letter of graduation. **If the revision takes more than 2 months, the student will be sanctioned to hold thesis re-exam.**
- (9) As one of the requirements to follow graduation, the student must submit 2 copies of Thesis which have been revised and signed by thesis advisor and KPS, 1 Copy is for Master program and the other one is for the reading room Faculty of Economic and Business in the form of hard copy double-sided, and submit a soft copy with **pdf** format to his study program.

## **G. THE CALCULATION OF GRADE POINT AVERAGE**

### **1. The Determination of Achievement Index.**

The student's achievement index can be classified into:

- (1) Semester Achievement Index (IPS) describes the study achievement for one semester.
- (2) Cumulative Achievement Index/Grade Point Average (GPA) describes the study achievement until the last semester accomplished.

The calculation of IPS and IPK/GPA is done using the following formula:

$$\text{The calculation of Achievement Index IPS/K} = \frac{\sum (\text{sks} \times \text{value weight})}{\sum \text{sks}}$$

Example:

A student after taking Semester 1 exam got final scores as follows:

Table 4.3. Example of Achievement Index Calculation.

No.	Courses	SKS	Relative Value	Value Weight
1	Theory and Organizational Behavior	3	A	4
2	Philosophy of Management Science	3	B	3
3	Econometrics	3	AB	3,5

The calculation of Student's IPS/IPK are as follows:

$$IP = \frac{(3 \times 4) + (3 \times 3) + (3 \times 3,5)}{3 + 3 + 3} = \frac{31,5}{9} = 3.5$$

## 2. The Improvement of Achievement Index.

- a. The improvement of achievement index can be done by retaking the course that has **relative value as high as BC**, meanwhile improved score or the score of retake can be **as high as A**.
- b. The student who retakes based on point (a) must attend the course re-taken as those who take the new course.
- c. The scores calculated in Cumulative achievement index (GPA/IPK) are the highest scores obtained.

## H. GRADUATION PREDICATE

The students who are stated PASSED will be granted Graduation Predicate based on GPA/IPK as follows:

- (1) Graduate with Satisfactory Predicate, if GPA: 2.75 - 3.40
- (2) Graduate with Very Satisfactory Predicate, if GPA: 3.41 - 3.70
- (3) Graduate with CUMLAUDE Predicate, if GPA: 3.71 - 4.00

**On the condition: the study period is 4 semesters for Master Program since registered as the student.**

### **I. STUDY EVALUATION AND STUDY TIME LIMIT**

The stages of Student study evaluation are as follows:

#### **1. Study Achievement Evaluation.**

The study achievement evaluation is conducted at the moment of Yudisium. The students are stated to have accomplished their study if:

- 1) Have passed all of the courses in their study program with GPA  $\geq 3.0$ .
- 2) Have completed all of the courses in Master Program and none of the courses got score C or less.
- 3) Maximum of 2 courses got score BC or equivalent to 6 credits.
- 4) The following courses must get score **at least B**:
  - a. Accounting Professional Education Program:
    - Reporting and Financial Accounting.
    - Auditing Practice.
    - Taxation
    - Cost and Management Accounting

- Seminar on Accounting Theory

b. Master of Economic Science Program:

- Macro Economics

- Micro Economics

5) Have obtained ELPT Score (English Language Proficiency Test) or equivalent to  $\geq 475$  for Master Program except for Master of Management (MM)  $\geq 500$  from Language Center approved by Universitas Airlangga.

6) Have completed Thesis Writing and is stated to have PASSED Thesis Exam with score **minimum of B**.

7) Have done publication **at least in Proceeding International Conference with Scopus index**, and submitted the Letter of Acceptance (LoA) from the proceeding Publishing House.

If the provisions in point 1) up to point 7) are not fulfilled, consequently the concerned student can not be stated 'passed' from Faculty of Economics and Business Universitas Airlangga.

## **2. Evaluation of Study Time Limit**

### **a. General**

(1) Study Time Limit in Faculty of Economics and Business Universitas Airlangga are as follows:

- i. The study time of Master Education (S2) is 4 years at the most.
- ii. The study time of Accounting Professional Education (PPAK) is 3 semester at the most.

- (2) Academic Leave Period is not counted in study time accomplished.

**b. Specific**

Study time Limit of Transfer Students is stipulated by the dean at the time they are accepted as the students of Faculty of Economics and Business Universitas Airlangga.

**J. THE PROVISIONS OF TRANSFER STUDENTS**

Transfer students are the students who enroll or follow education program in Faculty of Education and Business Universitas Airlangga from certain study program of FEB from another university.

**1. Registration**

- (a) The transfer student candidates are obliged to propose a letter of application to the Rector of Universitas Airlangga with carbon copy to the Dean of FEB Universitas Airlangga on the conditions:
- The student was from study program/ Faculty of State University (PTN) with **at least the same** accreditation as the study program in Master program of FEB Universitas Airlangga.
  - Have studied at least 1 semester at the previous University.
  - Not barely dropped out from previous Master Program Faculty of Economics by enclosing a letter of statement describing the study period that has been accomplished in the previous Master program.

- Giving valid academic reasons concerning his transfer.
  - Enclosing a Letter of transfer from previous/ origin University.
- (c) The student candidates are obliged to follow selection by taking the written test and interview with the interview team.
- (d) After obtaining written approval, the student candidate is obliged to register to the Student Directorate with requirements:
- Enclosing a letter of Approval from Rector
  - A letter of Statement from Police station
  - Photos
  - Student ID Card from previous University
- (e) Completing financial and administrative requirements applicable at Universitas Airlangga and Faculty of Economics and Business.

## **2. Course Credit Accreditation**

For transfer students, the regulation of a credit and course approval are as follows:

- a. The number of courses and credit that have been taken in the previous university will be approved / recognized as long as they are relevant with the curriculum valid in the Faculty of Economics and Business Universitas Airlangga

- b. To obtain recognition on the number of credit and the score of the subject taken, the students are obliged to propose accreditation submitted to the head of study program by enclosing the list of courses to be accredited, containing:
  - (1) Names of courses
  - (2) Subject matters / topics of lecture
  - (3) Reference books
  - (4) Lecturer
  - (5) Scores / grades
- c. The students are obliged to take all of the courses not approved / recognized by the Faculty of Economics and Business. The courses recognized as well as taken will be fully decided by assessor team formed by the Faculty of Economics and Business Universitas Airlangga
- d. The period of study time in the previous university (origin) will be counted in determining the maximum study time limit which is permitted by the Faculty of Economics and Business Universitas Airlangga

# 5

## CODE OF CONDUCT

### **A. GENERAL**

1. The students are obliged behave politely to civitas academica of Universitas Airlangga
2. The students are obliged to obey the rule and regulation either from faculty or from university

### **B. RULE OF LECTURING**

1. Dressing cleanly, neatly, and politely, also wear proper shoes and are not permitted to wear round T-Shirt.
2. Smoking is forbidden
3. Leaving the class during the lecture is not permitted, in case the teaching lecturer permits it.
4. Attending the class on time
5. Keeping the class organized during the session
6. Signing for other students are prohibited
7. Using cellular phone during the session is prohibited

Violence against points (1) up to (8) will be given academic sanction.

**C. RULE OF SUBJECT EXAM**

1. During the exam, the students must wear clean and neat shirt / dress (not torn), polite and are not permitted a round neck t-shirt and wear proper shoes.
2. Attending the exam on time
3. Being present in the provided room prepare by academic department
4. Bringing and showing student's ID card, otherwise the student report to the committee to obtain the cover letter to take an exam and later on conduct validation by showing student's ID (KTM) or temporary KTM to the exam committee 24 hours at the latest after the exam of the concerned subject is canceled.
5. Bringing writing utensils needed (pencils, ballpoints, calculators, rulers, etc.) except the exam paper sheet draft paper which are provided by the exam committee.
6. Signing the attendance list
7. keeping books, notes, which are not needed in the exam in the place provided by the committee. The students must make sure that there is no lecturing materials or notes within the student's reach (in the

pocket, writing on hand, etc.) during the exam. If found any materials in any form, consequently the student is considered “**cheating**”.

8. During the exam, the students are prohibited:
  - a. To cooperate in doing the exam
  - b. cheating (seeing / taking other students work / paper work
  - c. Opening notes (except open book exam)
  - d. Conducting activities that are equivalent to point (a) up to (c)
  - e. following exam on behalf of other students
  - f. Disturbing the regulation and execution of exam
  - g. not submitting the paper work by the end of the exam

The violence against point (1) up to (6) causes the student not permitted to follow the exam. The violence against point (8) will be punished / sanctioned that is the some or all of the exam subjects programmed in UTS / UAS considered Fail or even the student could be suspended / discharged.

Concerning with online exam, the committee will issue specific regulation that will be published through social media available in FEB (website, banner, poster, academic on screen, etc.).

## Appendix 1

### COURSE DISTRIBUTION OF MASTER AND PROFESSIONAL PROGRAM

#### A. MASTER OF MANAGEMENT STUDY PROGRAM

##### SEMESTER I

NO	CODE	COURSE NAME	CREDIT
1	MNK601	Financial Management	3
2	MNO601	Operation and Process Management	3
3	MNM616	Human Resource Management	3
4	MNP601	Marketing Management	3
Total			12

##### SEMESTER II

NO	CODE	COURSE NAME	CREDIT
5	SII601	Business Information System	3
6	PNE602	Business Research Methodology	3
7	AKM603	Accounting Supervisory Management	3
8	ETE601	Ethics and Corporate Responsibility	3
9		Seminar on TOR	0
Total			12

##### SEMESTER III

NO	CODE	COURSE NAME	CREDIT
Compulsory			
10	MNM625	Competitive Strategy and Business Simulation	3
11	MNM626	Global Business Management*	3

Elective			
		Strategic Elective Course (choose 1)**	
12	MNU615	Change Management	3
	MNG612	Organization Performance Measures	
13		Elective Course to Support Thesis***	3
<b>Total</b>			<b>12</b>

#### SEMESTER IV

NO	CODE	COURSE NAME	CREDIT
14	PNE699	Thesis	10
<b>Total</b>			<b>10</b>
<b>Total of Study Load</b>			<b>46</b>

Note :

\* The courses delivered in English.

\*\* Only 1 course can only be delivered in one batch.

\*\*\* More than one courses can be delivered with at least 7 students taken out from concentration courses in MSM, and decided together with the Thesis Advisor.

#### Elective Courses Specialized in Financial Management.

NO	CODE	COURSE NAME	CREDIT
1	MNK619	Intermediate Financial Management	3
2	MNK633	Portfolio & Investment Management	3
3	PNE608	Financial Management Research Methodology	3
4	EKK606	Financial Econometrics	3

5	AKK610	Analysis and Business Valuation	3
6	EKK605	Contemporary Issues on Financial Management	3
7	MNK634	International Financial Management	3
8	MNK635	Banking Management & Financial Institution	3
9	MNK636	Financial Restructure	3
10	MNK637	Strategic Financial Management	3

### **Elective Courses specialized in Marketing Management**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
1	MNP614	Advanced Marketing Management	3
2	MNO605	Organizational Theories	3
3	PNE607	Marketing Management Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNP604	Integrated Marketing Communication	3
6	MNP618	Contemporary Issues on Marketing Management	3
7	PSI610	Purchasing Behavior	3
8	MNP613	Brand Management	3
9	MNU621	Distribution and Supply Chain Management	3
10	MNP625	Strategic Marketing Management	3

### **Elective Courses Specialized in Human Resource Management**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
1	MNO604	Organizational Design	3
2	MNO605	Organizational Theories	3

3	PNE606	Human Resource Management Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNS634	Employee Health and Relation	3
6	MNM614	Contemporary issues on Human Resource Management	3
7	MNU623	Culture and Change Management	3
8	MNU624	Compensation and Allowance	3
9	MNU617	Performance Management	3
10	MNM624	Strategic Human Resource Management	3

**Elective Courses specialized in Supply Chain and Logistic Management**

NO	CODE	COURSE NAME	CREDIT
1	MNU621	Distribution and Supply Chain Management	3
2	MNO605	Organizational Theories	3
3	PNE609	Distribution and Supply Chain Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNU639	Inventory Management and Warehouse Management	3
6	MNU620	Contemporary Issues on Supply Chain and Logistic Management	3
7	SIS601	Information Technology and Business Process	3
8	MNG611	Logistic and Transport Management	3
9	MNU618	Purchasing Management	3
10	MNU640	Global Supply Chain and Logistic Management	3

## **B. MASTER OF MANAGEMENT SCIENCE STUDY PROGRAM**

### **SEMESTER I**

#### **A. Human Resource Management Concentration**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
1	MNO604	Organizational Design	3
2	MNO605	Organizational Theories	3
3	PNE606	Human Resource Management Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNS634	Relation and Employee Health	3
<b>Total</b>			<b>15</b>

#### **B. Marketing Management Concentration**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
1	MNP614	Advanced Marketing Management	3
2	MNO605	Organizational Theories	3
3	PNE607	Marketing Management Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNP604	Integrated Marketing Communication	3
<b>JUMLAH</b>			<b>15</b>

#### **C. Financial Management Concentration**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
1	MNK619	Intermediate Financial Management	3
2	MNK633	Portfolio and Investment Management	3

3	PNE608	Financial Management Research Methodology	3
4	EKK606	Financial Econometrics	3
5	AKK610	Business Valuation Analysis	3
<b>Total</b>			<b>15</b>

#### **D. Logistic and Supply Chain Management Concentration**

NO	CODE	COURSE NAME	CREDIT
1	MNU621	Distribution and Supply Chain Management	3
2	MNO605	Organizational Theories	3
3	PNE609	Logistic and Supply Chain Management Research Methodology	3
4	MAS602	Multivariate Statistics	3
5	MNU639	Inventory Management and Warehouse Management	3
<b>Total</b>			<b>15</b>

### **SEMESTER II**

#### **A. Human Resource Management Concentration**

NO	CODE	COURSE NAME	CREDIT
1	MNM614	Contemporary issues on Human Resource Management	3
2	MNU623	Culture and Change Management	3
3	MNU624	Compensation and Allowance	3
4	MNU617	Performance Management	3
5	MNM624	Strategic Human Resource Management	3
<b>Total</b>			<b>15</b>

### B. Marketing Management Concentration

NO	CODE	COURSE NAME	CREDIT
1	MNP618	Contemporary issues on Marketing Management	3
2	PSI610	Purchasing Behavior	3
3	MNP613	Brand Management	3
4	MNU621	Distribution and Supply Chain Management	3
5	MNP625	Strategic Marketing Management	3
<b>Total</b>			<b>15</b>

### C. Financial Management Concentration

NO	CODE	COURSE NAME	CREDIT
1	MNK619	Intermediate Financial Management	3
2	MNK633	Portfolio & Investment Management	3
3	PNE608	Financial Management Research Methodology	3
4	EKK606	Financial Econometrics	3
5	AKK610	Analysis Business Valuation	3
<b>Total</b>			<b>15</b>

### D. Logistic and Supply Chain Management Concentration

NO	CODE	COURSE NAME	CREDIT
1	MNU620	Contemporary issues on Logistic and Supply Chain Management	3
2	SIS601	Information Technology and Business Process	3

3	MNG611	Logistic and Transport Management	3
4	MNU618	Purchasing Management	3
5	MNU640	Logistic Management & Global Supply Chain	3
<b>Total</b>			<b>15</b>

**SEMESTER III (All Concentration)**

- Human Resource Management Concentration
- Marketing Management Concentration
- Financial Management Concentration
- Logistic Management & Supply Chain Concentration

NO	CODE	COURSE NAME	CREDIT
1	PNE699	Thesis	10
<b>Total</b>			<b>10</b>
<b>Total of Study Load</b>			<b>40</b>

## C. MASTER OF ACCOUNTING STUDY PROGRAM

### SEMESTER I

NO	CODE	COURSE NAME	CREDIT
1	PHE601	Philosophy of Science	3
2	PNE697	Research Methodology	3
3	AKA610	Auditing (Seminar)	3
4	AKA608	Accounting Theories	3
<b>Total</b>			<b>12</b>

### SEMESTER II

NO	CODE	COURSE NAME	CREDIT
5	MNU612	Information Technology Management	3
6	AKA612	Business Ethics for Professional Accountant	3
7	AKM618	Corporation Governance in Accounting Context	3
8	AKK618	Corporate Finance	3
9	PNE682	Research Methodology 1	3
<b>Total</b>			<b>15</b>

### SEMESTER III

NO	CODE	COURSE NAME	CREDIT
<b>Management Accounting Concentration</b>			
10	AKM605	Advanced Management Accounting	3
11	MNU634	Strategic Business Analysis	3
12	PNE683	Research Methodology 2	3

<b>List of Elective Courses (6 credits)</b>			
13	MNU605	Strategic Management	3
14	AKM620	Seminar on Management Controlling System	3
15	AKM621	Contemporary issues on Management Accounting (Research Seminar)	3
16	AKM616	Behavior Accounting	3
<b>Total Study Load Semester III</b>			<b>15</b>

NO	CODE	COURSE NAME	CREDIT
<b>Financial Accounting &amp; Auditing Concentration</b>			
17	AKK619	Financial Report Analysis & Business Assessment	3
18	AKA613	Contemporary issues on Financial Report and Auditing (Research Seminar)	3
19	PNE683	Research Methodology 2	3
<b>Elective Courses (6 credits)</b>			
20	AKA611	Internal Checking	3
21	MNK638	Capital Market Analysis & Portfolio Management	3
22	AKA614	Forensic Auditing and Financial Checking	3
23	AKM616	Behavior Accounting	3
<b>Total Study Load Semester III</b>			<b>15</b>

NO	CODE	COURSE NAME	CREDIT
<b>Taxation Accounting Concentration</b>			
24	PJK602	International Taxation	3
25	PJK614	Taxation (Seminar)	3

26	PNE683	Research Methodology 2	3
<b>Elective Courses (6 credits)</b>			
27	AKP604	Pricing Transfer Strategy	3
28	AKP605	Tax Checking, investigating and Collecting	3
29	AKP606	Tax and Local Government Retribution	3
30	AKM616	Behavior Accounting	3
<b>Total Study Load Semester III</b>			<b>15</b>

NO	CODE	COURSE NAME	CREDIT
<b>Public Sector Accounting Concentration</b>			
31	AKP603	Government Accounting System	3
32	MNU613	Public Sector Strategic Management	3
33	PNE683	Research Methodology 2	3
<b>Elective Courses (6 credits)</b>			
34	SON641	Public Policy Analysis	3
35	MNU636	Public/Government Management	3
36	AKK615	Public Sector Accounting	3
37	AKM616	Behavior Accounting	3
<b>Total Study Load Semester III</b>			<b>15</b>

#### SEMESTER IV

NO	CODE	COURSE NAME	CREDIT
38	PNE699	Thesis	4
<b>Total</b>			<b>4</b>
<b>Total Study Load</b>			<b>46</b>

## D. MASTER OF ECONOMICS SCIENCE STUDY PROGRAM

### SEMESTER I

NO	CODE	COURSE NAME	CREDIT
1	EKT603	Micro Economics Theories	3
2	EKT602	Macro Economics Theories	3
3	PNE610	Research Methodology	3
4	EKP601	Developmental Economics	3
5	PHE601	Philosophy of Economics Science	2
<b>Total</b>			<b>14</b>

### SEMESTER II

NO	CODE	COURSE NAME	CREDIT
<b>Compulsory</b>			
6	EKK601	Applied Econometrics	3
7	EKK602	Modelling Economics	3
<b>Elective (9 credits)</b>			
8	EKP627	Public Economics & Local Government Finance	3
9	EKI602	Trade Economics	3
10	EKM603	Banking and Monetary Economics	3
11	EKP606	Regional Economics	3
12	EKP621	Business Competitiveness Economics	3
13	EKP622	Maritime Economics	3
14	EKH602	Health Economics	3
15	EKP623	Political Economics	3
16	EKP624	Regional Planning Economics	3
17	EKP607	Urban Economics	3

18	EKP625	Transportation Economics	3
19	EKP626	Tourism Economics	3
<b>Total</b>			<b>15</b>

### **SEMESTER III**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
20	PNE698	Thesis Proposal	2
<b>Total</b>			<b>2</b>

### **SEMESTER IV**

<b>NO</b>	<b>CODE</b>	<b>COURSE NAME</b>	<b>CREDIT</b>
21	PNE 699	Thesis	8
<b>Total Study Load</b>			<b>39</b>

## E. MASTER OF ISLAMIC ECONOMICS SCIENCE STUDY PROGRAM

### SEMESTER I

NO	CODE	COURSE NAME	CREDIT
1	PHE601	Philosophy of Science	3
2	EKS601	Fiqih Muamalah	3
3	EKS608	Islamic Economics	3
4	MNK628	Islamic Financial Management	3
5	MNM623	Islamic Leadership	3
<b>Total</b>			<b>15</b>

### SEMESTER II

NO	CODE	COURSE NAME	CREDIT
6	EKS604	Islamic Macro Economics	3
7	EKS605	Islamic Micro Economics	3
8	EKS603	Islamic Financial Institution	3
9	EKS602	Islamic Public Finance	3
10	PNE697	Research Methodology	3
<b>Total</b>			<b>15</b>

### SEMESTER III

NO	CODE	COURSE NAME	CREDIT
11	EKK601	Econometrics	3
12		Elective Compulsory Concentration Course	3
13		Elective Concentration Course	3
<b>Total</b>			<b>9</b>

**SEMESTER IV**

NO	CODE	COURSE NAME	CREDIT
14	PNK699	Thesis	6
<b>Total Study Load</b>			<b>45</b>

**Concentration Compulsory Courses & Concentration Elective Courses**

NO	CODE	COURSE NAME	CREDIT
<b>Islamic Finance and Capital Markets Concentration (Compulsory)</b>			
1	EKS606	Islamic Capital Market	3
<b>Elective</b>			
2	MNK629	Islamic Micro Financial Management	3
3	MNK632	Islamic Wealth Management	3
4	MNK621	Islamic Risk Management	3
<b>Islamic Banking Concentration (Compulsory)</b>			
5	MNK617	Islamic Bank Management	3
<b>Elective</b>			
6	AKI617	Islamic Bank Accounting	3
7	MNK630	Asset & Liabilities of Islamic Bank Management	3
8	MNK631	Islamic Bank Risk Management	3
<b>Islamic Economics Concentration (Compulsory)</b>			
9	EKS609	Islamic Monetary Economics	3
<b>Elective</b>			
10	EKS610	Economics of Zakat, Infaq, Shodaqoh and Waqof	3
11	EKS611	Islamic Developmental Economics	3
12	EKS612	Islamic Political Economics	3

## E. ACCOUNTANT PROFESSIONAL EDUCATION STUDY PROGRAM

### SEMESTER I

NO	CODE	COURSE NAME	CREDIT
1	AKK504	Corporate Reporting	4
2	AKP501	Taxation Management	3
3	ETE503	Audit And Assurance	3
4	AKM502	Advanced Management Accounting	3
5	MNK502	Advanced Financial Management	3
<b>Total</b>			<b>16</b>

### SEMESTER II

NO	CODE	COURSE NAME	CREDIT
1	MNU502	Strategic Management & Leadership	3
2	AKS501	Information System & internal Controlling	3
3	AKK505	Review Chartered Accountant	3
4	AKA502	Review Certified Public Accountant	3
<b>Total</b>			<b>12</b>
<b>Total Study Load</b>			<b>28</b>