

Course unit title	Corporate Governance in the Context of Accounting
Course unit code	AKM325
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	6 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Iman Harymawan, S.E., MBA., Ph.D. 2. Wulandari Fitri Ekasari, S.Ak., M.Sc., Ak., CFP
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics.
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Management Accounting
Course content	<ol style="list-style-type: none"> 1. The overview of Corporate Governance 2. The General Governance Structure of a Company. 3. The Internal Corporate Documents 4. The Board of Commissioners 5. The Board of Directors. 6. The General Meeting of Shareholders. 7. Corporate Governance Implications of the Charter Capital. 8. Dividens. 9. Corporate Governance Implications of Corporate Securities. 10. Information Disclosure 11. Cost and expense (characteristics, measurement, and matching process) 12. Control and Audit Procedures.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. The Indonesia Corporate Governance Manual, first edition (2014) by International Finance Corporation, World Bank Can be downloaded at no cost through: http://www.ifc.org/wps/wcm/connect/64185f0042cc3ab0b145fd384c61d9f7/Indonesia_CG_Manual_Feb2014.pdf?MOD=AJPERES

Planned learning activities and teaching methods	<ol style="list-style-type: none">1. Lectures2. Discussion3. Presentation (assignment)
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination