

## Appendix 1.1. Expected Learning Outcomes

### Undergraduate Program in Accounting

No	Learning Outcomes	Learning Objectives/Traits
1	<p><b>Ethics and Social Responsibility:</b> Students have awareness of ethics and social responsibility</p>	<p>1.1 Students are able to demonstrate knowledge of relevant social and ethical considerations</p> <p>1.1.1 Able to identify and understand ethical dilemmas</p> <p>1.1.2 Able to demonstrate knowledge of ethics in decision making</p> <p>1.1.3 Able to demonstrate knowledge of social responsibility</p> <p>1.2 Students are sensitive to cultural diversities and to the impact on societies and environment</p> <p>1.2.1 Able to identify local cultural and social values, related to economic and business</p> <p>1.2.2 Able to demonstrate of local cultural and social values, related to economic and business</p> <p>1.2.3 Able to identify social economics characteristics of the concerning main actors</p> <p>1.2.4 Able to identify action, human interaction and reasoning amongst concerning main actors</p>
2	<p><b>Global Awareness:</b> Students demonstrate awareness of global societal environment</p>	<p>2.1 Students are able to demonstrate an adequate understanding of the major issues in global society</p> <p>2.1.1 Able to describe the environment in which an organization operates, including the main economic, legal, political, social, technical, international, and cultural forces.</p> <p>2.1.2 Able to identify the features of globalization, including the role of multinationals, e-commerce, and emerging markets.</p> <p>2.2 Students are able to demonstrate understanding of local issues and its relationship to global issue</p> <p>2.2.1 Able to describe the relationship between local issues and global issues</p>
3	<p><b>Communication:</b> Students are able to</p>	<p>3.1 Students are able to communicate clearly and concisely in presentation and discussion</p>

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	demonstrate good oral and written communication	3.1.1 Able to introduce their presentation in a clear and interesting way 3.1.2 Able to deliver content with logical structure 3.1.3 Able to organize their ideas in a presentation 3.1.4 Able to use presentation techniques (body language, facial expression, etc) appropriately 3.1.5 Able to develop and use of visual aids or technology 3.1.6 Able to manage their voice and pace appropriately 3.1.7 Able to apply Audience Centered Approach in their presentation 3.2 Students are able to write a clear and concise essay/report 3.2.1 Able to develop topic/main idea/focus of the essay/report 3.2.2 Able to organize idea logically in paragraphs and connect them with effective transition 3.2.3 Able to use good sentence structure 3.2.4 Able to use appropriate language, correct spelling, and grammar 3.2.5 Able to provide supporting ideas/reasoning/details relevant to the idea 3.2.6 Able to use appropriate academic rules (referencing systems, etc) and format in writing essay/report 3.2.7 Able to apply Audience Centered Approach in their writing assignments.
4	<b>Critical Thinking:</b> Students are able to demonstrate critical thinkers	5.1 Students are able to argue and draw conclusion on an issue based on supportive evidence 4.1.1 Able to demonstrate to deliver key idea or point 4.1.2 Able to demonstrate evaluate, analysis and comparison alternatives choices 4.1.3 Able to demonstrate to justify an argument or solution with supporting

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		evidence/relevant references 4.1.4 Able to draw conclusion 4.1.5 Able to draw conclusion based on internalized field information collected from student's observation
5	<b>Technical Competence:</b> Students are able to prepare, audit and analyse financial statements and others financial reports for decision making	5.1 Students are able to prepare, and analyze financial statements and others financial Reports 5.1.1 Able to prepare financial statements, including consolidated financial statements, in accordance with PSAK and IFRS-related 5.1.2 Able to analyze financial statements and nonfinancial information 5.1.3 Able to apply national taxation compliance and filing requirements. 5.1.4 Able to prepare budget and financial reporting cases for public sector organizations 5.1.5 Able to understand and analyze process and financial accounting system that applies to public sector organizations 5.2 Students are able to prepare, and analyse information for managerial decision making 5.2.1 Able to apply business simulation and financial planning models to support strategic business decisions 5.2.2 Able to analyze the external and internal factors that may influence the strategy of an organization. 5.2.3 Able to explain the processes that may be used to implement the strategy of an organization. 5.3 Students are able to audit Financial Statements 5.3.1 Able to explain the principles and components of an organization's governance framework. 5.3.2 Able to apply relevant auditing standards (for example, International Standards on Auditing), and applicable laws and regulations to an audit of financial

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		<p>statements.</p> <p>5.3.3 Able to explain an organization's risks and opportunities using a risk management framework.</p> <p>5.3.4 Able to assess the risks of material misstatement in the financial statements and consider the impact on the audit strategy</p>