



**UBAYA**  
UNIVERSITAS SURABAYA

## Lecturers

1. Prof. Drs. Ec. Sujoko Efferin, M.Com. (Hons.), Ph.D.
2. Dr. Bonnie Suherman, S.E., M.Ak.
3. Dr. Drs. Wiyono Pontjoharyo, M.M., CMA., Ak.
4. Drs. Eko Pudjolaksono, Ak., M.Ak.
5. Alex Kurniawan, S.E., M.Ak.
6. Dr. Dedhy Sulistiawan, S.E., M.Sc., Ak.
7. Dr. Teddy Reinier Sondakh, S.H., S.Psi., M.Hum.
8. Dr. Gregorius Rudy Antonio, S.E., M.Sc., QIA., BAP., Ak.
9. Dr. Dra. Ec. Ria Sandra Alimbudiono, M.Si.
10. Dr. Riesanti Edie Widjaja, S.E., Ak., M.Si.
11. Dr. Yie Ke Feliana, S.E., M.Com., Ak., BAP.
12. Senny Harindahyani, S.E., M.Ak., Ak.
13. Yenni Sugiharti, S.E., M.Ak., QIA.
14. Maria Eugenia Hastuti, S.E., MDM., Ak.
15. Dr. Felizia Arni Rudiawarni, S.E., CFP., M.Ak.
16. Fidelis Arastyo Andono, S.E., M.M., Ak., Ph.D.
17. A. Hery Pratono, S.E., MDM., Ph.D.
18. Dr. Putu Anom Mahadwartha, S.E., M.M.
19. Daniel Soesanto, S.T., M.M.
20. Dianne Frisko K., S.E., M.Ak., Ph.D.
21. Soegijo Lie, S.H., M.Ak.
22. Andy Setiabudi, S.E., M.Ak., CMA., CPA., Ak., CA., ICPM., CBV., CERA., ACPA.
23. Wan Juli, S.E., MBA., Ak.
24. Johannes Januar Prajugo, S.E., MMT., MCTS.
25. Andreas M. Soedarsono, M.S.
26. Ievan Yugaprajana Atmadji, S.E., M.Ak., Ak., CA.
27. Dr. Doni Budiono, S.T., S.E., S.H., M.H., MSA.
28. Drs. Ec. Tjahjono Haryono, MBA.
29. Richard Joseph Wu, B.S., M.S.E.E.
30. Dr. Susan Sutedjo, S.E., M.M., M.Ak.
31. Arief Widijatmoko, S.E., M.MT.

## Admission Requirements

- ◆ Graduates of undergraduate study program from various scientific fields
- ◆ Meet the minimum required TPA (Academic Potential Test) or other tests
- ◆ Submit all administrative documents consisting of the following:
  - Online admission form
  - 2 (two) Recommendation letters
  - Legalized copies of diplomas and transcripts
  - 4 (four) 3x3 and 3x4 photos each
  - Pay the admission fee

## Specialization

### Financial Accounting Specialization

Aims to build the competence of business leaders who can carry out strategic/tactical planning and control based on the uniqueness of the organization they lead.

### Management Accounting and Control Specialization

Aims to build the competence of business leaders who can develop innovations related to solving business solutions and dealing with sustainability issues.

### Innovation Accounting Specialization

Aims to build the competence of business leaders who can build good corporate governance and effective communication with stakeholders.

# Master of Accounting

Postgraduate Study Program  
Faculty of Business and Economics  
University of Surabaya

Postgraduate Program  
University of Surabaya

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## Introduction

The Master of Accounting (MAKSI) study program is one of the Postgraduate programs under the Faculty of Business and Economics, University of Surabaya, established based on the Decree of the Director General of Higher Education of the Ministry of Education and Culture no.1658/D/T/2006 dated May 8, 2006. The study program received the first batch of students in 2007 and offers 3 (three) specializations: Financial Accounting, Accounting and Management Control, and Innovation Accounting.

## Vision

The Ubaya Master of Accounting study program opens opportunities for graduates of undergraduate programs from various multi disciplines to join and share the vision of **"Drives Values through Innovation, building solutive knowledge based on value creation innovation."**

## Mission

The Ubaya Master of Accounting study program is committed to forming innovative, caring leaders who become problem solvers for the business world by prioritizing ethics and local wisdom.

## Teaching Method

Teaching in the Master of Accounting Study Program emphasizes the Student-centered Learning approach with the aim of honing competencies independently. The material combines various literature, textbooks, journals, case studies, and other relevant references. In addition, the Master of Accounting also organizes various free seminars for students and conducts company visits at home and abroad as a concrete manifestation of the Learning Beyond the Classroom slogan.

## Curriculum & Duration

The curriculum is designed to focus on subjects following international standards, learning methods that stimulate critical and creative thinking, and are supported by an effective learning quality assurance system.

Lectures are conducted using the Semester Credit Unit (SKS) system. Students must take 45 SKS that can be taken in 4 (four) semesters. Lectures are held every day starting at 18.30.



# SUBJECT STRUCTURE

per semester and the weight of Semester Credit Units

## SEMESTER I

| No. | Subject Name                     | Credit Units |
|-----|----------------------------------|--------------|
| 1.  | Advanced Management Accounting   | 3            |
| 2.  | Corporate Reporting              | 3            |
| 3.  | Audit and Attestation Services   | 3            |
| 4.  | Behavioral Aspects in Accounting | 3            |

## SEMESTER II

| No. | Subject Name                          | Credit Units |
|-----|---------------------------------------|--------------|
| 1.  | Business Information Systems          | 3            |
| 2.  | Accounting Research Design            | 3            |
| 3.  | Fraud Detection & Creative Accounting | 3            |
| 4.  | Specialization Subject 1              | 3            |

## SEMESTER III

| No. | Subject Name                                | Credit Units |
|-----|---|--------------|
| 1.  | Strategic Tax Planning                      | 3            |
| 2.  | Lean Business Development                   | 3            |
| 3.  | Accountability and Spirituality in Business | 3            |
| 4.  | Specialization 2                            | 3            |

## SEMESTER IV

| No. | Subject Name     | Credit Units |
|-----|------------------|--------------|
| 1.  | Elective Subject | 6            |
| 2.  | Master's Thesis  | 3            |

### SPECIALIZATION'S COMPULSORY SUBJECTS

| No. | Financial Accounting Specialization      | Credit Units |
|-----|--|--------------|
| 1.  | Accounting, Valuation, & Decision Making | 3            |
| 2.  | Corporate Governance and Reporting       | 3            |

| No. | Management Accounting and Control Specialization | Credit Units |
|-----|--|--------------|
| 1.  | Management Control System                        | 3            |
| 2.  | Strategic Aspects in Management Accounting       | 3            |

| No. | Innovation Accounting Specialization            | Credit Units |
|-----|---|--------------|
| 1.  | Innovation Accounting in Strategic Decisions    | 3            |
| 2.  | Business Intelligence for Management Accounting | 3            |

NB: Specialization is opened with a minimum of 4 students.

### ELECTIVE SUBJECTS

| No. | Subject Name  | Credit Units |
|-----|---|--------------|
| 1.  | Business Performance Design   | 3            |
| 2.  | Information System Audit  | 3            |
| 3.  | A subject from a specialization that is not opened can be selected as an elective | 3            |

### MATRICULATION SUBJECTS

| No. | Subject Name                                       |
|-----|--|
| 1.  | Financial Accounting                               |
| 2.  | Introduction to Auditing and Management Accounting |
| 3.  | Micro/Macroeconomics                               |
| 4.  | Statistics for Business                            |