SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN
RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)

Contemporary Cases in Accounting
(Kasus-Kasus Kontemporer dalam Akuntansi)

Master of Accounting Program

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2026

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Master in Accounting

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

COURSE CODE	COURSENAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE COURSE
AKU 8109	Contemporary Issues in Accounting (Topik-Topik Kontemporer Dalam Akuntansi)	3	1	Compulsory	-

GRADUATE COMPETENCY GOALS (CG)

NO.	COMPETENCY GOALS (CGs)	LEARNING OBJECTIVES (LOs)	Traits
1.	**Knowledge** (Graduates will have advanced accounting knowledge to support effective decision-making in business contexts.)	Apply advanced accounting techniques to support decision making	a. Technical Proficiency - Demonstrates mastery of advanced techniques across various accounting disciplines.
			b. Analytical Skills - Integrates quantitative and qualitative information from different accounting domains to provide comprehensive view of the business issue.
			. Accuracy - Ensures accuracy in the application of accounting technique
			. Ethical and Regulatory Compliance - Considers ethical, regulatory, and governance frameworks in applying accounting techniques, ensuring decisions adhere to professional standards and promote long-term sustainability.
2.	**Critical Thinking** (Graduates will have the ability to analyze and formulate solutions for complex accounting/business challenges in practical contexts.)	2.1. Analyze complex accounting/business problems or phenomena.	a. Problem Identification: Recognizes and defines key aspects of the business problem or economic phenomenon.
			b. Critical Analysis: Uses of appropriate framework or methodology to assess the problem.
			c. Ethical Awareness: Recognizes potential ethical implications of the problem and analysis.
		2.2. Develop innovative solutions that can be applied in real-world scenarios.	a. Practicality: Proposes actionable and feasible solutions that address the identified problem effectively.
			b. Innovation: Incorporates creative ideas or novel approaches to enhance the solution's effectiveness.

					Outcome Orientation: Alignment of solutions with desired objectives or outcomes.
					Ethical Consideration: Ensures proposed solutions align with ethical principles and address potential ethical challenges.
		3.	**Effective Communication and Collaboration** (Graduates will have the ability to communicate effectively and foster strategic collaboration in professional settings.)	3.1. Produce well-structured and persuasive written documents on accounting/business topics.	a. Clarity: Clear articulation of arguments with a professional tone.
					b. Logical Structure: Professional structure with well-connected flow tailored to economics/business contexts.
					c. Persuasiveness: Uses logical reasoning and evidence to influence professional audiences.
					Practical contributions: Focused on actionable insights for business or economic challenges.
				3.2. Present argumentative ideas effectively in a professional manner.	a. Engagement: Uses professional delivery techniques.
					b. Clarity: Communicates ideas in a concise and structured manner appropriate for professional settings.
					c. Professionalism: Maintains an appropriate tone, behavior, and presentation style tailored to the audience.
				3.3. Collaborate in teams to develop solutions for real-world accounting/business challenges.	a. Contribution: Actively contributes to discussions and tasks.
					b. Cooperation: Maintains positive and respectful interactions with team members.
					c. Responsibility: Fulfills assigned roles and tasks effectively.
					Problem-Solving: Ability to collaborate on identifying and implementing practical solutions.
		4.	**Sustainability Leadership** (Graduates will be responsible leaders who recognize the strategic value of sustainability in addressing evolving	Apply sustainability concepts, including ESG and SDGs, to solve accounting/business problems and improve organizational strategies.	a. Problem Relevance: Identifies sustainability challenges, aligning with ESG and SDGs principles.
					b. Practical Application: Proposes actionable and realistic solutions

		accounting/business challenges.)		to enhance organizational strategies.
				Business/Economic Integration: Incorporates sustainability concepts into business/economic models and decision-making processes.

COURSE OBJECTIVES (CO)

After completing the course, students are expected to be able to:

1. Analyze complex cases in accounting in the Indonesian context.
2. Identify and evaluate the connections between the cases and contemporary issues in accounting
3. Use professional judgment in assessing ethical dimension and its consequences on various stakeholders.
4. Develop evidence-based solution to the case problem with multidisciplinary approaches (accounting standards, regulations, and science).
5. Communicate the analysis and recommendations clearly and persuasively through written and oral presentation.

COURSE OBJECTIVES TOCGs MAPPING

	CO 1	CO 2	CO 3	CO 4	CO 5
CG 1	√	√		√	
CG 2	√		√	√	
CG 3					√
CG 4					

COURSE DESCRIPTION

This course designed to deepen students' awareness and understanding of accounting practices within the Indonesian institutional, regulatory, and business environment. Rather than approaching accounting through theory alone, the course places real and contemporary Indonesian cases at the center of learning. Each week, students analyze and discuss cases drawn from a broad spectrum of the discipline, including management accounting, financial accounting, sharia accounting, public sector accounting, taxation, auditing, and accounting information systems.

Through structured case analysis, students learn to identify the accounting issues embedded in complex organizational settings, evaluate alternative courses of action against relevant standards and regulations, and formulate well-reasoned professional judgments. The course also encourages students to reflect on the ethical, governance, and sustainability dimensions of accounting decisions in the Indonesian context. Class sessions emphasize active discussion, critical thinking, and the ability to communicate analyses persuasively in both written and oral form, preparing students to act as reflective and responsible accounting professionals.

COURSE MATERIAL

Cases with Indonesian context

ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES

ASSESSMENT CRITERIA	PERCENT (%)	COURSE OBJECTIVES				
		1	2	3	4	5
Discussions and participation	20					√
Assignment	20	√	√			
Presentation	20					√
Final project (cases)	30			√	√	√

Throughout the semester, students are required to read and analyze the cases assigned by the instructor prior to each class session. For each case, students must prepare a written individual analysis identifying the key accounting issues, applying the relevant standards, regulations, or frameworks, and proposing well-reasoned recommendations. Students are expected to come to class fully prepared and to contribute actively to case discussions with their colleagues, as the quality of individual preparation and participation forms part of the assessment.

GRADING SYSTEMS

Grade	Range	Cumulative Weighted Grade
A	90-100	4.0
A-	85-89,99	3.75
A/B	80-84,99	3.5
B+	75-79,99	3.25
B	70-74,99	3
B-	65-69,99	2.75
B/C	60-64,99	2.5
C+	55-59,99	2.25
C	50-54,99	2
C/D	40-44,99	1.5
D+	35-39,99	1.25
D	30-34,99	1
E	<30	0

Below is the explanation for each grade:

Grade	Explanation
A	Like A-, with consistent evidence of substantial originality and understanding inidentifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or

	problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.
C to D+	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.
D	Fail to demonstrate the major part or the whole part of learning goals.
E	There is no work that can be graded.

INSTRUCTOR	1. Prof. Dr. Mardiasmo, MBA., Ak., CA. 2. Prof. Dr. Abdul Halim, MBA 3. Prof. Dr. Mahfud Sholihin, Ak., CA 4. Prof. Dr. Icuk Rangga Bawono SH, SE, M.Si, MH 5. Singgih Wijayana, S.E., M.Si., Ph.D 6. Zuni Barokah, SE., M.Comm., Ak., CA., Ph.D. 7. Gunawan Wibisono, Dr., S.E., M.Acc., CA 8. Arizona Mustika Rini, S.E., M.Bus.(Acc)., Ph.D. 9. Annisa Hayatun Nazmi Burhan, S.E., M.Sc., Ph.D. 10. Dewi Fatmawati, S.E., M.Ec., Ph.D. 11. Ahmad Zaki, S.E., M.Acc., Ph.D.
STUDENT'S RESPONSIBILITIES	1. Students are expected to attend the class with proper preparation by reading the cases and materials required in each session. 2. Contribute to the class by actively participating in the discussion led by the facilitator. 3. Listen to the lecture, summarize, and make notes of important items to be discussed further during the course. 4. Complete all course assignments. 5. By the end of the semester, students are expected to submit a case with an Indonesian context.
ACADEMIC INTEGRITY	Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. All discovered instances involve the negative grading of the assignment and fail of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E). Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for completing this course. Students will be expected to attend class on time and remain in class until the end of the class session. It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.

AUTHORIZATION	DATE	COURSE COORDINATOR	HEAD OF THE STUDY PROGRAM
			Fu'ad Rakhman, S.E., M.Sc., Ph.D.

WEEKLY LEARNING ACTIVITY PLAN

Session	Dates	Course Sub-Objective	Topic	Material	Assignment	Facilitator
1	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in accounting information systems	Case study in accounting information systems	Case Review and Class Discussion	Sesi 1 dan 2. Gunawan Wibisono, Dr., S.E., M.Acc., CA.
2	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in accounting information systems	Case study in accounting information systems	Case Review and Class Discussion	
3	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in management accounting	Case study in management accounting	Case Review and Class Discussion	Sesi 3. Singgih Wijayana, S.E., M.Si., Ph.D
4	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in management accounting	Case study in management accounting	Case Review and Class Discussion	Sesi 4. Ahmad Zaki, S.E., M.Acc., Ph.D.
5	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in financial accounting	Case study in financial accounting	Case Review and Class Discussion	Sesi 5 dan 6. Zuni Barokah, SE., M.Comm., Ak., CA., Ph.D.
6	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in financial accounting	Case study in financial accounting	Case Review and Class Discussion	
7	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in taxation	Case study in taxation	Case Review and Class Discussion	Sesi 7. Annisa Hayatun Nazmi Burhan, S.E., M.Sc., Ph.D.
Mid Semester				Case outline	Student Submit Case Outline	
8	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in taxation	Case study in taxation	Case Review and Class Discussion	Sesi 8. Prof. Dr. Mardiasmo, MBA., Ak., CA.
9	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in auditing	Case study in auditing	Case Review and Class Discussion	Sesi 9 dan 10. Arizona Mustika Rini, S.E., M.Bus.(Acc)., Ph.D.
10	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in auditing	Case study in auditing	Case Review and Class Discussion	
11	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in public sector accounting	Case study in public sector accounting	Case Review and Class Discussion	Sesi 11. Prof. Dr. Abdul Halim, M.B.A., Ak., CA.
12	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in public sector accounting	Case study in public sector accounting	Case Review and Class Discussion	Sesi 12. Prof. Dr. Icuk Rangga Bawono SH, SE, M.Si, MH.

13	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in sharia accounting	Case study in sharia accounting	Case Review and Class Discussion	Sesi 13 dan 14 (KP). Dewi Fatmawati, S.E., M.Ec., Ph.D.
14	Tentative	Ability to critically analyze cases and provide solutions to the case problem.	Contemporary case in sharia accounting	Case study in sharia accounting	Case Review and Class Discussion	Sesi 13 dan 14 (KR). Prof. Dr. Mahfud Sholihin, Ak., CA
Final-Semester				Case submission	Students Submit Case	