

Template

**Description of Course Unit according to the
ECTS User's Guide 2015**

Course unit title	ENTREPRENEURSHIP
Course unit code	MM163315
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Master
Year of study when the course unit is delivered (if applicable)	Odd
Semester/trimester when the course unit is delivered	3
Number of ECTS credits allocated	92,80
Name of lecturer(s)	Marliana Widiyanti, SE, SH, MM, MH, Ph.D, AMA Prof. Dr. Sulastri, ME, M.Komp
Learning outcomes of the course unit	<p>M1 Explain and evaluate how technological change, competition and globalization, and customer preferences can affect an organization and its management accounting system (S9, P3, KU2, KK2)</p> <p>M2 Explain and analysis in detail, all the theoretical concepts taught through the syllabus (P3, KU2, KK2, KK3)</p> <p>M3 Perform and evaluate all the necessary calculations through the relevant numerical problems (KK2, KK3)</p> <p>M4 Analyse the situation and decide the key financial as well as non-financial elements involved in the situation (KU2, KK2, KK3)</p> <p>M5 Evaluate the financial impact of the decision (KK2, KK3, KK4)</p>
Mode of delivery (face-to-face, distance learning)	Face to face
Prerequisites and co-requisites (if applicable)	ENTREPRENEURSHIP
Course content	<p>Entrepreneurship:</p> <ol style="list-style-type: none"> 1. Introduction 2. Basic Concepts of Entrepreneurship 3. Introduction to Entrepreneurial Potential 4. Case Study Business Plan 5. Entrepreneurship Driving Factors 6. Business Planning and Entrepreneurship Practices

	<p>7. Forms of Entrepreneurship 8. Discuss About Strategi entrepreneurial potential 9. Business Plan Proposals 10. Marketing Plan 11. SWOT and Industry Analysis 12. Operation Plan 13. Organization Plan 14. Financial Plan 15. Student Business Plan Review (Final Report) 16. Discussion on entrepreneurial achievement</p>
<p>Recommended or required reading and other learning resources/tools</p>	<p>1. Justin G.L, Carlos W. Moore; dan J. William Petty, 2001, Kewirausahaan: Manajemen Usaha Kecil, Buku 1, Jakarta: Penerbit Salemba Empat 2. Kotler and Keller. 2014. Marketing Management, 14ed Prentice Hall.</p>
<p>Planned learning activities and teaching methods</p>	<ol style="list-style-type: none"> 1. The accuracy of the explanation of the theories and concepts of management accounting Perencanaan strategis pada Pemasaran Kontemporer 2. Management Accounting and Business Environment Riset Pemasaran 3. Product Costing. 4. Systematic accuracy and suitability of the Activity Based Costing and Management 5. Analyzing management accounting theories, concepts and practices that are applied in real terms to society and the environment regarding Cost Volume Profit Analysis 6. Analysing the theories, concepts and practices of management accounting that are actually applied to society and the environment Segementasi, Target dan Posisi di Pasar 7. Analyzing the theories, concepts and practices of management accounting that are actually applied to 8. UTS 9. Segment Reporting, Decentralization and Balanced Scorecard 10. Activity Based Budgeting/Performance Budget 11. Analyzing management accounting theories, concepts and practices that are applied in real terms to society and the environment regarding Transfer Pricing and Profit Center 12. Systematic accuracy and suitability of the Responsibility Accounting 13. Corporate Social Responsibility/Environmental Management 14. Analyzing management accounting theories, concepts and practices that are applied in real terms to society and the environment regarding Good Corporate Governance 15. Systematic accuracy and suitability of the Strategic Management Accounting 16. UAS
<p>Language of instruction</p>	<p>Indonesian + English</p>
<p>Assessment methods and criteria</p>	<p>Written & Oral test Criteria : A = 86 – 100 B = 71 – 85,99</p>

	C = 56 – 70,99 D = 41 – 55,99 E = < 41
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