

### 1. Course Identity

<b>Course Name/Block</b>	Intermediate Accounting 2		
<b>Faculty</b>	Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31203221	<b>Credit Points</b>	3
<b>Group</b>	Compulsory	<b>Intake</b>	Compulsory
<b>Semester</b>	3	<b>Availability</b>	Odd Semesters
<b>Methods</b>	In Class/Tutorial/Discussion	<b>Media</b>	Blended
<b>Subject Group/Block</b>	Financial Accounting	<b>Prerequisite</b>	Intermediate Accounting 1
<b>Instructor/Instructor Coordinator</b>			

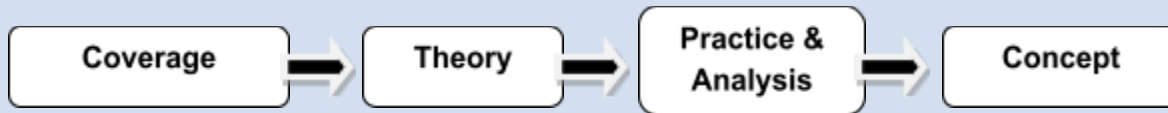
### 2. COURSE LEARNING OUTCOMES (CLO)

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/Evaluation	Weight
1.2	Mastering theoretical concepts in depth about: a. The basic framework for the presentation and preparation of conventional and Sharia financial statements b. Accounting cycle c. Recognition, measurement, presentation and disclosure of elements of financial statements	1.2.54	Able to understand the classification of assets and record the acquisition of fixed assets, calculate depreciation of fixed assets, depletion of natural resources, and amortization of intangible assets, and record the termination of fixed assets.	Students are able to understand the concept of acquiring fixed assets Students can calculate interest during construction Students are able to understand the concepts and methods of depreciation Students are able to understand the concept of fixed asset disposition and apply various fixed asset disposition methods	Assignment: make a summary of the course and complete transaction related tasks	RMK and Group Report: 10%,  Assignment: 15%
		1.2.55	Able to understand and record current debt	Students are able to explain the definition and types of current debt Students are able to mention and explain the types of provision Students are able to understand the concepts of recognition and measurement provisions		
		1.2.58	Able to record impairment and	Students are able to understand the concepts of impairment and reversal		

			revaluation of fixed assets	from impairment losses in tangible fixed assets Students are able to understand the concept of recognizing the intangible asset revaluation Students are able to understand Property, Plant and Equipment presentation and analysis techniques		
		1.2.59	Able to explain and record the provisions and contingencies	Mahasiswa mampu memahami teknik pengungkapan provisi Mahasiswa mampu menjelaskan perbedaan antara provisi dengan kontinjensi Mahasiswa mampu memahami konsep <i>Contingent liabilities</i> dan <i>contingent asset</i> Mahasiswa mampu memahami teknik pengungkapan dari <i>Contingent liabilities</i> dan <i>contingent asset</i>		
		1.2.60	Able to understand and record obstructive long-term debt at the time of issuance, recordings required for the life of the bonds, and be able to record bond settlement.	Students are able to understand the type and rating of bonds Students are able to explain the difference between premium amortization and discount bonds Students are able to understand the concept of assessing bond debt Students are able to understand Bond disclosure techniques that are issued between the interest payment date		
		1.2.61	Able to explain financial assets and types of debt investment, able to record debt investments, and be able to determine the value of debt investment based on the cost and fair value methods	☞ Students are able to explain the understanding and basis of measurement of financial assets ☞ Students are able to mention and explain the type of bond investment ☞ Students are able to understand amortized cost bond investment accounting		
		1.2.62	Able to understand the characteristics of the	Students are able to understand the		

			company, able to record the issuance and acquisition of shares, explain the characteristics of preferred shares and dividend policy, and calculate the amount of dividends distributed to shareholders	characteristics of a company-shaped company Students are able to understand various ways of issuing shares and accounting Students are able to state the reasons for the company to carry out a stock requisition Students are able to understand the stock reacquisition accounting		
2.1	Able to apply logical, critical, systematic, and innovative thinking in the context of the development or implementation of science and technology that pays attention and applies humanities in accounting and finance	2.1.4	Able to analyze the application of financial accounting standards in the case of publicly traded companies.	Penugasan membuat ringkasan mata kuliah dan menyelesaikan tugas transaksi terkait		
3.4	Able to carry out a process of self-evaluation of work groups under its responsibility, and be able to manage learning independently	3.4.2	Able to manage learning independently	Individual and group assignment		
3.5	Being able to present information and express ideas clearly, both verbally and in writing, to stakeholders	3.5.1	Being able to present information clearly, both verbally and in writing, to stakeholders	Group assignment		
		3.5.2	Being able to express ideas clearly, both verbally and in writing, to stakeholders	Group assignment		
4.10	Demonstrated responsibility towards work in their area of expertise independently	4.10.1	Able to show responsibility towards work in their field of expertise independently	Individual assignment		

### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

<b>Learning Experience</b>	Students gain learning experience through assignments as follows: <ul style="list-style-type: none"> <li>• Assignment of making a course summary</li> <li>• Assignment of problem solving, recording transactions</li> </ul>
<b>References</b>	1. Kieso, D.E; Weygandt, Warfield. <i>Intermediate Accounting</i> , IFRS Edition, 2 <sup>nd</sup> Edition, New York, John Wiley & Son, 2014 <b>(K)</b> 2. Ikatan Akuntan Indonesia, <i>Standar Akuntansi Keuangan</i> , 2015.

### 5. Details of Learning Activities

Meeting	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implementation	References
1	1.2.54 Able to understand the classification of assets and record the acquisition of fixed assets, calculate depreciation of fixed assets, depletion of natural resources, and amortization of intangible assets, and record the termination of fixed assets. 3.4.2 able to manage learning independently 3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders 4.10.1 Able to show responsibility towards work in their area of expertise independently	Explanation of lectures Introduction to the topic of intermediate accounting Introduction to fixed assets	<p><b>Face to Face (FF):</b></p> <ul style="list-style-type: none"> <li>• The instructor explains about lecture materials, learning objectives and targets to be achieved, reading material and lecture provisions</li> <li>• Forming groups to do scheduled group assignments</li> <li>• The instructor explains and discusses the material:</li> </ul> <p><b>Structured Assignments (SA):</b>                      Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>Independent Activities (IA):</b>                      Students are given individual homework regarding the scheduled lecture materials</p> <p><b>Online Learning (OL):</b>                      Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	Semester Learning Plan (SLP), Syllabus
2	1.2.54 Able to understand the	<b>Fixed assets</b>	<b>FE:</b>	Duration 3 x 50 minutes	AG -Chapter 1

	<p>classification of assets and record the acquisition of fixed assets, calculate depreciation of fixed assets, depletion of natural resources, and amortization of intangible assets, and record the termination of fixed assets.</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>a. Acquiring Fixed Assets</p> <p>b. Depreciation Method</p> <p>c. Revised Depreciation Period</p> <p>d. Interest During Construction</p> <p>e. Disposition of PPE</p>	<ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
3	<p>1.2.58 Able to record impairment and revaluation of fixed assets</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>Impairment and Revaluation:</p> <ul style="list-style-type: none"> <li>Impairment</li> <li>Recognition of fixed assets revaluation</li> <li>Property, Plant and Equipment presentation and analysis</li> </ul>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	AG - Chapter 2
4	<p>1.2.54 Able to understand the classification of</p>	<p>Intangible Assets</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> </ul>	Duration 3 x 50 minutes	AG - Chapter 3

	<p>assets and record the acquisition of fixed assets, calculate depreciation of fixed assets, depletion of natural resources, and amortization of intangible assets, and record the termination of fixed assets.</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>		<ul style="list-style-type: none"> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
5	<p>1.2.55 Able to understand and record current debt</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>Current Debt</p> <p>a. Definition and types of current debt</p> <p>b. Provision for recognition and measurement</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	AG – Chapter 4
6	<p>1.2.59 Able to explain and record the provisions and contingencies</p>	<p>Provisions and Contingent Liabilities</p> <p>a. Disclosure of provisions in the financial statements</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> </ul>	Duration 3 x 50 minutes	AG – Chapter 5

	<p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>b. Contingent liabilities</p>	<ul style="list-style-type: none"> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
7	<p>1.2.60 Able to understand and record obstructive long-term debt at the time of issuance, recording what is required for the life of the bonds, and able to record the settlement of bonds.</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>Bond debt</p> <p>a. Bond type and rating</p> <p>b. Bond debt assessment</p> <p>c. Amortization of premium / discount bonds</p> <p>d. Bonds are issued between the interest payment date</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>AG – Chapter 6</p>
8	<p>1.2.60 Able to understand and record obstructive long-term debt at the time of issuance, recording what is required for the life of the bonds, and able to</p>	<p>Bond debt</p> <p>a. Repayment of bonds before maturity</p> <p>b. Alternative methods of valuing Debt are not smooth based on fair value</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p>	<p>Duration 3 x 50 minutes</p>	<p>AG – Chapter 7</p>

	<p>record the settlement of bonds.</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>c. Debt presentation and analysis is not current</p>	<p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
9	<p>1.2.61 Able to explain financial assets and types of debt investment, able to record debt investments, and able to determine the value of debt investment based on the cost and fair value method</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>Investment</p> <p>a. Accounting for financial assets and their measurement basis</p> <p>b. Bond investment - Amortized cost</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>AG – Chapter 9</p>
10	<p>1.2.61 Able to explain financial assets and types of debt investment,</p>	<p>Investment</p> <p>a. Investment Bonds - Fair value</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> </ul>	<p>Duration 3 x 50 minutes</p>	<p>AG – Chapter 10</p>



	<p>able to record debt investments, and able to determine the value of debt investment based on the cost and fair value method</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>	<p>b. Alternative methods of valuing bond investments based on fair value (Fair Value Option)</p>	<ul style="list-style-type: none"> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
11	<p>1.2.62 Able to understand the characteristics of company companies, be able to record the issuance and acquisition of shares, explain the characteristics of preferred shares and dividend policy, and calculate the amount of dividends distributed to shareholders</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in</p>	<p>Capital stock</p> <p>a. The characteristics of a company in the form of a company</p> <p>b. Accounting for share issues</p> <p>c. Accounting for stock acquisition</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	AG – Chapter 11

	writing, to stakeholders 4.10.1 Able to show responsibility towards work in their area of expertise independently				
12	1.2.62 Able to understand the characteristics of company companies, be able to record the issuance and acquisition of shares, explain the characteristics of preferred shares and dividend policy, and calculate the amount of dividends distributed to shareholders 2.6.3 able to carry out substantive testing procedures 3.4.2 Able to manage learning independently 3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders 4.10.1 Able to show responsibility towards work in their area of expertise independently	Capital stock a. Preferred stock characteristics b. Accounting and reporting of preferred stock c. Dividend policy and types of dividends	<b>FF:</b> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials <b>IA:</b> Students are given individual homework regarding the scheduled lecture materials <b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom	Duration 3 x 50 minutes	AG – Chapter 12
13	1.2.62 Able to understand the characteristics of company companies, be able to record the issuance and acquisition of shares, explain the characteristics of	Capital stock a. Shareholders b. Presentation of equity in the statement of financial position c. Presentation of Statement of changes in equity d. Analysis of equity	<b>FF:</b> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials <b>IA:</b>	Duration 3 x 50 minutes	AG – Chapter 13

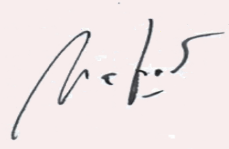


	<p>preferred shares and dividend policy, and calculate the amount of dividends distributed to shareholders</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in writing, to stakeholders</p> <p>4.10.1 Able to show responsibility towards work in their area of expertise independently</p>		<p>Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
14	<p>1.2.62 Able to understand the characteristics of company companies, be able to record the issuance and acquisition of shares, explain the characteristics of preferred shares and dividend policy, and calculate the amount of dividends distributed to shareholders</p> <p>2.6.3 able to carry out substantive testing procedures</p> <p>3.4.2 Able to manage learning independently</p> <p>3.5.2 Able to express ideas clearly, both verbally and in</p>	Dilutive Securities	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>• Instructor explains about scheduled lecture materials</li> <li>• Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	AG – Chapter 14

writing, to stakeholders				
4.10.1 Able to show responsibility towards work in their area of expertise independently				

### 6. Assessment System and Evaluation

Assessment System	The components of final mark are as follows: <table style="margin-left: 20px;"> <tr> <td><b>Midterm Test</b></td> <td style="text-align: right;"><b>30%</b></td> </tr> <tr> <td><b>Final Test</b></td> <td style="text-align: right;"><b>35%</b></td> </tr> <tr> <td><b>Group Papers</b></td> <td style="text-align: right;"><b>10%</b></td> </tr> <tr> <td><b>Assignment</b></td> <td style="text-align: right;"><b>15%</b></td> </tr> <tr> <td><b>Individual Participation</b></td> <td style="text-align: right;"><b>10%</b></td> </tr> </table> <p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" style="margin-left: 20px; width: 100%;"> <thead> <tr> <th style="text-align: center;">Total</th> <th style="text-align: center;">Mark</th> <th style="text-align: center;">Total</th> <th style="text-align: center;">Mark</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">&gt;80,00</td> <td style="text-align: center;">A</td> <td style="text-align: center;">62,50-64,99</td> <td style="text-align: center;">C+</td> </tr> <tr> <td style="text-align: center;">77,50-79,99</td> <td style="text-align: center;">A-</td> <td style="text-align: center;">60,00-62,49</td> <td style="text-align: center;">C</td> </tr> <tr> <td style="text-align: center;">75,00-77,49</td> <td style="text-align: center;">A/B</td> <td style="text-align: center;">55,00-59,99</td> <td style="text-align: center;">C-</td> </tr> <tr> <td style="text-align: center;">72,50-74,99</td> <td style="text-align: center;">B+</td> <td style="text-align: center;">50,00-54,99</td> <td style="text-align: center;">C/D</td> </tr> <tr> <td style="text-align: center;">70,00-72,49</td> <td style="text-align: center;">B</td> <td style="text-align: center;">45,00-49,99</td> <td style="text-align: center;">D+</td> </tr> <tr> <td style="text-align: center;">67,50-69,99</td> <td style="text-align: center;">B-</td> <td style="text-align: center;">40,00-44,99</td> <td style="text-align: center;">D</td> </tr> <tr> <td style="text-align: center;">65,00-67,49</td> <td style="text-align: center;">B/C</td> <td style="text-align: center;">&lt;40</td> <td style="text-align: center;">E</td> </tr> </tbody> </table>	<b>Midterm Test</b>	<b>30%</b>	<b>Final Test</b>	<b>35%</b>	<b>Group Papers</b>	<b>10%</b>	<b>Assignment</b>	<b>15%</b>	<b>Individual Participation</b>	<b>10%</b>	Total	Mark	Total	Mark	>80,00	A	62,50-64,99	C+	77,50-79,99	A-	60,00-62,49	C	75,00-77,49	A/B	55,00-59,99	C-	72,50-74,99	B+	50,00-54,99	C/D	70,00-72,49	B	45,00-49,99	D+	67,50-69,99	B-	40,00-44,99	D	65,00-67,49	B/C	<40	E
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<b>Date:</b>	<b>Date :</b>	<b>Date:</b>
Validated by the Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		