

List of Courses  
Bachelor of Accounting  
(2+2, Universitas Mercu Buana-Ningbo University)

No	Code	1 <sup>st</sup> Semester (UMB)	Credits
1	84045	Pancasila (Indonesia Ideology) (e-learning)	2
2	90001	Computer Application (e-learning)	3
3	84043	Fundamental of Accounting I	3
4		Introduction of Business and Management	3
5		Financial Math	3
6	84024	Economics	3
7	90006	English I (e-learning)	3
8	90003	Civics (e-learning)	2
<b>Total</b>			22

No	Code	2 <sup>nd</sup> Semester (UMB)	Credits
1	90008	Indonesian Language (e-learning)	2
2	84051	Fundamental of Accounting II	3
3	84031	Cost Accounting	3
4		Accounting Based of Entity Without Public Accountability	3
5	90007	English II (e-learning)	3
6	32011	Finance Management	3
7	84004	Indonesia Economics (e-learning)	3
8	90002	Religion (e-learning)	2
<b>Total</b>			22

No	Code	3 <sup>rd</sup> Semester (UMB)	Credits
1	84053	Intermediate Accounting Finance I	3
2	84049	Taxation I	3
3	90004	UMB Ethics (e-learning)	2
4	90029	Entrepreneurship (e-learning)	3
5		English Accounting (e-learning)	3
6	84012	System Information Management (e-learning)	3
7	84002	Business Statistics	3
8	84033	Management Accounting	3
<b>Total</b>			23

No	Code	4 <sup>th</sup> Semester (UMB)	Credits
1	84059	Public Sector Accounting (e-learning)	3
2	84055	Intermediate Accounting Finance II	3
3		Accounting System Information I	3
4	32006	Management Control System (e-learning)	3
5	84057	Taxation II	3
6	84060	Auditing I (e-learning)	3
7		Entrepreneur Clinic	3
<b>Total</b>			21

No	Code	5 <sup>th</sup> Semester (NBU)	Credits
1	183K21A	Accounting information system	3
2	183C10A	Taxation Law	3
3	183C05B	Advanced financial accounting	4
4	183C06A	Strategy and corporate governance	4
5	051Z01A	Chinese Comprehensive 1	4
6	051Z03A	Chinese Listening and Speaking 1	4
7	051Z05A	China generalization	3
<b>Total</b>			25

No	Code	6 <sup>th</sup> Semester (NBU)	Credits
1	183C02B	Advanced management accounting	4
2	183C04B	Accounting theory	3
3	183C03B	Audit and assurance	4
4	182T01C	Computer accounting simulations	2
5	051Z02A	Chinese Comprehensive2	4
6	051Z04A	Chinese Listening and Speaking2	4
7	051Z06A	Chinese Culture	3
<b>Total</b>			24

No	Code	7 <sup>th</sup> Semester (NBU)	Credits
1	013M21C	Theory of operation research (Elective)	3
2	183B05A	Tariffs, trade, and commercial policy(Elective)	3
3	183F02A	International finance(Elective)	3
4	183M05A	International marketing(Elective)	3
<b>Total</b>			6/12

No	Code	8 <sup>th</sup> Semester (NBU)	Credits
1	188A01A	Thesis	8
2	18TS07A	Internship	2
<i>Total</i>			10

<i>Total Credits</i>	<b>159</b>
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Optional Subjects:

- 051Z06A Chinese culture
- 183C07A Chinese accounting standards
- 183B04A Financial markets and institutions
- 183C08A Business writing