

### 1. Course Identity

<b>Course Name/Block</b>	Corporate Governance		
<b>Faculty</b>	Business and Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31207832	<b>Credit Points</b>	3
<b>Group</b>	Elective Subjects	<b>Intake</b>	Optional
<b>Semester</b>	7	<b>Availability</b>	Odd/Even semester
<b>Methods</b>	In Class/Tutorial/Student Centered Learning	<b>Media</b>	Mixed
<b>Subject Group/Block</b>	Management Accounting	<b>Prerequisite</b>	Management Control System
<b>Instructor/Instructor Coordinator</b>			

### 2. COURSE LEARNING OUTCOME

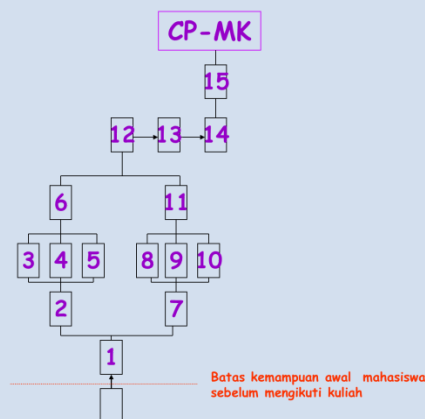
GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/Evaluation	Weight
			Understand the concept of Corporate Governance (CG) and the reasons for the need for good CG (GCG) practices. Students can explain the plan for lecture activities for one semester	Students can understand the concept of governance correctly and its application in a corporation Students can explain the planned semester activities	Make a resume Class discussion	
	Mastering the history, journey and implementation of governance in Indonesia		Understand the meaning of Corporate Governance	Students understand the meaning of CG Students are able to explain the concept of governance at the corporate level	Make a resume Class discussion Quiz	
			Know the history of governance correctly	Students are able to explain the history of governance correctly	Make a resume Class discussion	
			Knowing the concept of governance that is back in popularity	Students are able to explain the concept of governance correctly	Make a resume Class discussion	
			Understanding the journey of governance in Indonesia	Students are able to explain the journey of governance in Indonesia	Make a resume Class discussion	
			Understanding the implementation of governance in Indonesia	Students are able to explain the implementation of governance in Indonesia	Make a resume Class discussion	
	Understand the concept of governance from an organizational perspective correctly		Understand the concept of organizational work and interaction with the environment	Students understand the concept of organization Students are able to explain the interaction of organizations with their environment	Make a resume Class discussion	

			Understand organizational theory and sociological point of view	Students understand well about organizational theory Students are able to explain the organization from a sociological perspective	Make a resume Class discussion	
			Understand the role of organizations in solving social problems	Students are able to explain the role of organizations in solving various social problems	Make a resume Class discussion Quiz	
			Understand the positivistic paradigm	Students are able to provide explanations related to positivist approaches	Make a resume Class discussion	
	Understand that governance as a system		Understanding governance as a system	Students are able to explain governance as a system	Make a resume Class discussion	
			Know the diversity of the CG system	Students are able to explain the diversity of the CG system Students are able to give an example of a governance system	Make a resume Class discussion Quiz	
			Understand governance and financial systems	Students are able to explain the relationship between governance and the financial system	Make a resume Class discussion	
			Understand the concepts of ownership and control	Students are able to explain the concept of ownership Students understand the concept of control and can give examples	Make a resume Class discussion	
			Understand the ownership structure and control mechanism	Students understand ownership structure and control mechanisms	Make a resume Class discussion s	
			Understand the concepts of governance, characteristics and comparison	Students understand that the context of CG has differences between countries and is constantly changing	Make a resume Class discussion	
			Understand and know the elements of governance correctly	Students are able to explain the elements of governance correctly	Make a resume Class discussion	
			Know the meaning of governance outcomes	Students know governance outcomes correctly	Make a resume Class discussion	
		Understand and know the difference between		Understand the significance of corporate entities	Students are able to explain the significance of corporate entities	Make a resume Class discussion

	Management and Governance		Knowing the differences in Governance vs Management	Students can explain the different concepts of Management and the concept of Governance Students can give examples of Management and Governance	Make a resume Class discussion Quiz	
			Understanding CG's scope	Students know the scope of CG	Make a resume Class discussion	
			Understanding the essence of CG	Students know the essence of CG correctly Students are able to explain the essence of CG	Make a resume Class discussion	
			Understand the concepts of Governance and Business Ethics	Students understand well the mechanisms of governance and business ethics at the corporate level	Make a resume Class discussion	
	Understand the various perspectives of governance correctly		Understanding the Dialectics of Governance Conception	Students understand the dialectics of Governance conceptions well	Make a resume Class discussion	
			Know the CG Model and Perspective	Students are able to explain governance models and perspectives, namely Shareholding and Stakeholding	Make a resume Class discussion	
			Understanding Shareholding and Stakeholding Perspectives	Students are able to explain governance perspectives, including Shareholding and Stakeholding	Make a resume Class discussion	
			Understand the CG system convergence	Students understand the convergence of the CG system	Make a resume Class discussion	
			Understanding the CG Model	Students understand four CG models	Make a resume Class discussion	
			Understand the concepts of Corporate Governance and institutionalization	Students understand "institutional arrangements" in supporting the successful implementation of Governance	Make a resume Class discussion	
	Understand governance and institutional approaches		Understand governance and institutional point of view	Students understand the use of institutional approaches Students understand the latest approaches in implementing governance in organizations	Make a resume Class discussion	
			Understand governance and the role of institutions	Students understand the role of institutions in implementing governance	Make a resume Class discussion	

		Knowing the application of governance in the Central Bank	Students understand the application of governance in the Central Bank	Make a resume Class discussion s	
		Knowing governance practices in the Central Bank	Students understand governance practices in the Central Bank	Make a resume Class discussion	
		Understanding governance and performance management at the Central Bank	Students understand the application of governance in the Central bank related to performance management Students understand the implementation of performance management at the Central Bank	Make a resume Class discussion	

### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

Learning Experience	
References	

### 5. Details of Learning Activities

Meeting	CLO/ Sub-CLO	Topic/ Sub- Topic	Method/Learning Methods	Activities	References
1		Preliminary Point The Importance of this Subject	<u>The lecturer explains about the lecture material, learning objectives and targets to be achieved, reading material and lecture provisions</u> <u>Division of groups to do some scheduled group assignments</u>	Duration: 3 x 50 minutes	Lecturer notes, syllabus etc

			<u>The lecturer gives an introduction and discusses the material: Corporate understanding, Governance and Control.</u>		
2		Corporate Governance Journey The meaning of CG History of Governance Governance: An old concept that is back in popularity The Journey of Governance in Indonesia Development of CG Implementation	<p><b><u>Face to Face:</u></b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.</p> <p><b><u>Structured Assignment:</u></b> Students discussing related lecture material (lecture topics)</p> <p><b><u>Independent Learning:</u></b> Students are given a quiz or question and answer</p> <p><b><u>Online Learning:</u></b> Review materials are uploaded to Google Classroom</p>	Duration: 3 x 50 minutes	Lukviarman (2016); Articles about the history of governance
3		Governance and Organization Organization and Environment Organizational theory; Sociological point of view Organization as a rational solution to social problems Positivistic organization and paradigm Governance and organizational perspective Governance, Organization and functional paradigms	<p><b><u>Face to Face:</u></b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.</p> <p><b><u>Structured Assignment:</u></b> Students discussing related lecture material (lecture topics)</p> <p><b><u>Independent Learning:</u></b> Students are given a quiz or question and answer</p> <p><b><u>Online Learning:</u></b> Review materials are uploaded to Google Classroom</p>	Duration: 3 x 50 minutes	Lukviarman (2016); Articles on organisation theory
4		Corporate Governance System Governance as a system The diversity of the CG system Governance and financial system Governance, separation of	<p><b><u>Face to Face:</u></b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.</p> <p><b><u>Structured Assignment:</u></b> Students discussing related lecture material (lecture topics)</p> <p><b><u>Independent Learning:</u></b> Students are given a quiz or question and answer</p> <p><b><u>Online Learning:</u></b></p>	Duration: 3 x 50 minutes	Lukviarman (2016)

		ownership and control Ownership structure and control mechanism Governance, characteristics and comparison Elements of Governance Governance outcomes	Review materials are uploaded to Google Classroom		
5		Governance and Management Significance of corporate entities Governance v.s Management CG Coverage The essence of CG Governance and business ethics	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom	Duration: 3 x 50 minutes	Lukviarman (2016); Articles about differences in governance and management
6		Corporate Governance Perspective Dialectics on Conception of Governance CG Model and Perspective The Shareholding and Stakeholding Perspectives Convergence of CG systems CG model Corporate governance and institutionalization	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom	Duration: 3 x 50 minutes	Lukviarman (2016)
7		Governance and Institutional Approach Governance and institutional point of view Governance and the role of institutions	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.  <b>Structured Assignment:</b>	Duration: 3 x 50 minutes	Lukviarman (2016); Supporting articles on institutional approaches

		The application of governance at the Central Bank Governance at the Central Bank Governance and performance management	Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom		
8		Implementation of Governance in Indonesia Governance structure in Indonesia Governance context and structure Indonesia: Shareholding V.S Stakeholding Characteristics of CG in Indonesia Constraints on CG implementation in Indonesia	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom	Duration: 3 x 50 minutes	Lukviarman (2016)
9		Governance and the Role of the Board of Directors Conception of the Board of Directors The role of the Board of Directors BoD member attributes BoD core competencies Board Governance Perspective The role and function of BoD	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom	Duration: 3 x 50 minutes	Lukviarman (2016)
10		Board of Directors; Strategic Human Capital The strategic role of the BoD BoD and strategic process BoD, Contribution and Strategic Decisions	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer	Duration: 3 x 50 minutes	Lukviarman (2016); Related articles




		Board Governance in Indonesia Research on Board Governance in Indonesia The balance of performance and the compliance role of the board of commissioners Strengthening the role of the Board of Commissioners in Governance Implementation	<b>Online Learning:</b> Review materials are uploaded to Google Classroom		
11		Ownership, Control and Business Groups, Implementation of CG in Indonesia Corporate Ownership Structure Corporate Control Affiliated Companies and Business Groups Implications for CG implementation Legal and Practical Aspects of CG Legal System, Legal Culture and Regulation Family and Business Group Ownership	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b> Review materials are uploaded to Google Classroom	Duration: 3 x 50 minutes	Lukviarman (2016); Articles on family ownership
12		Governance and Accountant Profession Professional Accountant and CG The Strategic Role of Accountants Professional Accountant; Reputational Agents	<b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material. <b>Structured Assignment:</b> Students discussing related lecture material (lecture topics) <b>Independent Learning:</b> Students are given a quiz or question and answer <b>Online Learning:</b>	Duration: 3 x 50 minutes	Lukviarman (2016)



		Audit and Accountant Committee Governance Process and Audit Committee	Review materials are uploaded to Google Classroom		
13		Cross-Cultural Governance Studies The Role of Culture in Research Various Cultural Issues and Research Dimensions Cross-Cultural Research Differences between Countries Cultural influences in research methodology Methodological Issues: Cross-Cultural Research Implications for CG research	<p><b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.</p> <p><b>Structured Assignment:</b> Students discussing related lecture material (lecture topics)</p> <p><b>Independent Learning:</b> Students are given a quiz or question and answer</p> <p><b>Online Learning:</b> Review materials are uploaded to Google Classroom</p>	Duration: 3 x 50 minutes	Lukviarman (2016), Articles on governance research
14		Corporate Governance in the Future Corporate Development in the 21st Century CG Conceptual and Practical Challenges The Role of the Board of Commissioners for Change: Public Expectations The importance of the concept of trust Research in the field of CG	<p><b>Face to Face:</b> The lecturer explains the lecture material as an introduction to the material explained The lecturer explains and discusses the material.</p> <p><b>Structured Assignment:</b> Students discussing related lecture material (lecture topics)</p> <p><b>Independent Learning:</b> Students are given a quiz or question and answer</p> <p><b>Online Learning:</b> Review materials are uploaded to Google Classroom</p>	Duration: 3 x 50 minutes	Lukviarman (2016)



<p>Assessment System</p>	<p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with the Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" data-bbox="386 363 1101 642"> <thead> <tr> <th>Total</th> <th>Grade</th> <th>Total</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>&gt; 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50– 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>&lt; 40</td> <td>E</td> </tr> </tbody> </table>	Total	Grade	Total	Grade	> 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
Total	Grade	Total	Grade																														
> 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																														
<p>Evaluation System</p>	<p>The indicator of competency achievement is the final score of the Corporate Governance course score which <math>\geq 60\%</math>. There is also a 75% student attendance requirement.</p>																																

Date:	Date :	Date :
<p>Validated by Head of Study Program</p>	<p>Checked by Subject Group Coordinator</p>	<p>Prepared by Instructor/Instructor Coordinator</p>
		
<p>Dr. Mahmudi, S.E., M.Si., Ak, CMA</p>	<p>Subject Group Coordinator</p>	<p>Instructor/Instructor Coordinator</p>