

<b>SILABUS/SAP</b>	Tgl. Berlaku : Mei 2012	Versi/Revisi : 01/00
	Tgl. Revisi : -	Kode Dok.: FRM-01

## **SILABUS/SAP MATA KULIAH**

### **RISK MANAGEMENT**

### **3 SKS**

#### **Deskripsi dan tujuan mata kuliah**

Risiko berkaitan dengan kondisi terjadinya deviasi yang menyebabkan kerugian. Dalam dunia usaha, kondisi ini senantiasa ada dan menuntut perhatian manajemen untuk mengelolanya dengan tepat. Inti pembahasan Manajemen risiko meliputi identifikasi atas risiko yang ada, mengukur beratnya risiko, dan menanganinya dengan pendekatan / strategi tertentu.

Setelah mengikuti perkuliahan ini mahasiswa diharapkan mampu menjelaskan konsep risiko dan manajemen risiko, mengidentifikasi, mengukur, dan mengendalikan risiko baik ditangani sendiri maupun dialihkan pada pihak lain.

#### **Metodologi pengajaran**

- Kuliah Tatap Muka
- Reading Assignment
- Presentasi dan Diskusi Kelas
- Studi Kasus dan Problem Solving

#### **Kehadiran**

Peserta didik diharapkan selalu menghadiri perkuliahan dan diwajibkan untuk hadir minimal 75% atau 11 kali dari 14 kali pertemuan. Apabila peserta didik kehadirannya kurang dari 75% (11 pertemuan) maka tidak diperkenankan untuk mengikuti Ujian Akhir Semester (UAS).

#### **Bahan Bacaan**

1. Dimitris N. Chorafas, 2008, Risk Accounting and Risk Management for Accountants, CIMA Publisher.
2. Carol Alexander, 2003, Operational Risk, Regulation, Analysis and Management, Prentice Hall.
3. Allen, Boudoukh and Saunders, 2004, Understanding Market, Credit and Operational Risk.
4. Mamduh, 2009, Manajemen Risiko, UPP STIM YKPN.

#### **Evaluasi Hasil Belajar**

- UAS 30%,
- UTS 30%,
- Tugas Individu 10%
- Tugas Kelompok dan Presentasi 10%,
- Partisipasi 10%
- Quiz Test 10%.

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### Jadwal Pertemuan

Perkuliahan terdiri dari 16 kali pertemuan termasuk UTS dan UAS dengan durasi waktu 50 menit/SKS.

No	Pokok Bahasan	Sub. Pokok Bahasan	Daftar Pustaka
1	Risk and the Accounting Profession: Volatility, Uncertainty and Non Traditional Risks	<ul style="list-style-type: none"> <li>• Risk defined</li> <li>• Non-traditional risks</li> <li>• Volatility patterns</li> <li>• Financial derivatives</li> <li>• Risk is a cost</li> <li>• The science of risk management</li> </ul>	1. Dimitris N. Chorafas, 2008, Risk Accounting and Risk Management for Accountants, CIMA Publisher. 2. Carol Alexander, 2003, Operational Risk, Regulation, Analysis and Management, Prentice Hall. 3. Allen, Boudoukh and Saunders, 2004, Understanding Market, Credit and Operational Risk. 4. Mamduh, 2009, Manajemen Risiko, UPP STIM YKPN.
2	Risk Management and the Accountant	<ul style="list-style-type: none"> <li>• Beyond classical accounting</li> <li>• Thinking out of the box</li> <li>• Case studies: GE and Amaranth</li> <li>• Newton's principles in analytics</li> <li>• A risk protection strategy</li> <li>• Pareto's law in management accounting</li> <li>• Using the cash account for risk control</li> </ul>	
3	Duties and Responsibilities in Risk Accounting	<ul style="list-style-type: none"> <li>• The accountant's mission in risk control</li> <li>• Creative accounting</li> <li>• Business risk</li> <li>• Business risk factors: an example</li> <li>• Monitoring assets and liabilities</li> <li>• IFRS, accounting standards and transparency</li> <li>• Personal accountability</li> </ul>	
4	Accounting for Total Exposure: A Case Study	<ul style="list-style-type: none"> <li>• Understanding total exposure</li> <li>• A real-life case study on total counterparty risk</li> <li>• Understanding where the risks really lie</li> <li>• Correlation coefficients</li> <li>• Correlation are specific to the institution</li> <li>• Confidence intervals</li> <li>• Dynamic financial analysis</li> </ul>	
5	Credit Risk	<ul style="list-style-type: none"> <li>• Credit risk defined</li> <li>• Counterparty risk</li> <li>• Counterparty risk with hedge funds: a case study</li> <li>• Credit policy</li> <li>• Corporate lending and collateral</li> <li>• Credit and other limits</li> <li>• Stress tests for credit risk</li> </ul>	
6.	Credit Risk Mitigation	<ul style="list-style-type: none"> <li>• Concepts underpinning credit risk transfer</li> <li>• For and against credit derivatives</li> <li>• Exposure associated with credit risk transfer</li> <li>• Collateralized debt obligations</li> <li>• Credit default swaps</li> <li>• The market for credit derivatives and its liquidity</li> </ul>	
7	Market Risk	<ul style="list-style-type: none"> <li>• Market risk defined</li> <li>• Trading book risk</li> <li>• Challenges to valuation of the trading book</li> <li>• Interest rate risk and organizational risk</li> <li>• Interest rate risk and foreign exchange risk</li> <li>• Stress tests for market risk</li> </ul>	
<b>UJIAN TENGAH SEMESTER</b>			

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8	Position Risk	<ul style="list-style-type: none"> <li>• Position risk defined</li> <li>• Credit risk concentration</li> <li>• Market risk concentration</li> <li>• Position risk with debt instruments</li> <li>• Position risk with equities</li> <li>• Risk appetite</li> <li>• Risk of ruin</li> </ul>	<ol style="list-style-type: none"> <li>1. Dimitris N. Chorafas, 2008, Risk Accounting and Risk Management for Accountants, CIMA Publisher.</li> <li>2. Carol Alexander, 2003, Operational Risk, Regulation, Analysis and Management, Prentice Hall.</li> <li>3. Allen, Boudoukh and Saunders, 2004, Understanding Market, Credit and Operational Risk.</li> <li>4. Mamduh, 2009, Manajemen Risiko, UPP STIM YKPN.</li> </ol>
9	Beyond Credit Risk and Market Risk	<ul style="list-style-type: none"> <li>• Liquidity risk</li> <li>• Event risk</li> <li>• Legal risk</li> <li>• Longevity risk: a case study</li> <li>• Payment risk</li> <li>• Risk must be controlled intra-day</li> </ul>	
10	Basel II and the Accountant	<ul style="list-style-type: none"> <li>• The base II framework</li> <li>• Competitive impact of basel II</li> <li>• Accounting-based indicators</li> <li>• Tier-1, Tier-2, Tier-3 capital and the hybrids</li> <li>• The high risk of too little capital</li> <li>• Innovation in risk management: market discipline and operational risk</li> <li>• Return on investment from Basel II would be better governance</li> </ul>	
11	Operational Risks	<ul style="list-style-type: none"> <li>• Top-Down Approaches to Opeartional Risk Measurement</li> <li>• Bottom-Up Approaches to Operational Risk Measurement</li> <li>• Hedging Operational Risk</li> </ul>	
12	Risk Based Pricing	<ul style="list-style-type: none"> <li>• Counting the odds</li> <li>• Primary and consequential risks</li> <li>• Pricing risk</li> <li>• Mispricing credit risk</li> <li>• Marking to market</li> <li>• Marking to model</li> <li>• Beyond valuation models</li> </ul>	
13	Value at Risk	<ul style="list-style-type: none"> <li>• Economics underlying VaR measurement</li> <li>• Diversification and VaR</li> </ul>	
14	Board of Directors and Risk Management	<ul style="list-style-type: none"> <li>• Riskcontrol requires unconventional thinking</li> <li>• The board's responsibilities in macroeconomics</li> <li>• A devil's advocate in risk management</li> <li>• Risk management is like pre-trial preparation</li> <li>• Helping boards members to understand risk and return</li> <li>• The risk management committee of the board</li> <li>• The board's responsibility for reputational risk</li> </ul>	
<b>UJIAN AKHIR SEMESTER</b>			

Disahkan oleh :	Diperiksa oleh :	Disusun oleh :	
Dekan Fakultas Ekonomi	Ketua Program Magister Akuntansi	Dosen Pembina	

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