

Course: Basic Accounting						
module/course code IAB61002		Student workload X hours 510 Minutes / Week	Credits (ECTS) 4.53 ECTS	Semester 1	Frequency Odd Semester	Duration X semester(s) 1x / Semester
		Types of Tutorial/Lecture/Response	Contact hours : 150 Minutes / Week		Independent study 360 Minutes / Week	Class size X students 30 students
1	Prerequisites for participation (if applicable) -					
2	Learning outcomes 1. Understand and be able to apply financial accounting standards (PSAK) in preparing company reports 2. Knowing, understanding and being able to apply the sequence and stages of the accounting cycle in 1 period 3. Uphold the code of ethics in the presentation of financial statements and apply various accounting practices based on the code of ethics					
3	Description: This course aims to provide knowledge and skills regarding the stages of the accounting process (accounting cycle) for 3 types of companies according to their operations, namely service companies, trading companies and manufacturing companies. It also includes an initial understanding of the importance of the accounting function in a business entity, which will be needed in the process of fulfilling the tax obligations of a particular business entity. This course emphasizes the aspects of theoretical understanding and application in solving cases using various case studies designed to be as close as possible to the accounting function in a real business entity.					
4	Subject aims/Content 1. The application of double entry accounting and the benefits of financial statements for those who need it 2. Basic double entry and basic accounting equations 3. Accounting cycles, and recording transactions to journals, postings and trial balances 4. Adjustment accounting cycle 5. Accounting cycles, working papers/worksheets and financial reports of service companies 6. Accounting cycle, closing entries and preparation of Post Closing Trial Balance 7. Trading company accounting cycle, recording physical and perpetual transactions					

	8. Company accounting cycle, preparation of worksheets, Cost of Goods Report, Profit and Loss and Balance Sheet 9. Closing journal and preparation of Post Closing Trial Balance 10. Accounting cycles, merchandising companies, and transfer of property 11. Trading company income statement, physical method and perpetual method 12. Industrial company accounting cycle, transaction recording 13. Industrial company financial statements, Cost of goods manufactured, cost of goods sold and income statement 14. Special journals and preparation of general ledgers and subsidiary ledgers
5	Teaching methods 1. Lectures 2. Discussions 3. Group Works
6	Assessment methods 1. Task, 2. Mid-Term Exam, 3. Final-Term Exam, 4. Quiz
7	Other information e.g. bibliographical references 1. Accounting Principles, Ronald J. Thacker 2. Akuntansi Suatu Pengantar, Soemarso, SR