

| Name: Financial Accounting 1 | | | | | |
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| module/course code | Student workload | Credits (ECTS) | Semester | Frequency | Duration |
| IAB4004 | 510 (minutes/week) | 4.53 ECTS | II | Even Semester | 1x per semester |
| | Types of courses: Tutorial/Lecture/Response | Contact hours: 150 minutes/week | | Independent study 360 minutes/week | Class size X students 30 Students (S1) 15 students (S2) 10 students (S3) |
| 1 | Prerequisites for participation - | | | | |
| 2 | Learning outcomes 1. Understand and be able to apply financial accounting standards (PSAK) in the preparation of company financial statements. 2. Knowing the elements of financial statements and can apply the basic accounting equations. 3. Knowing, understanding and being able to apply the sequence and stages of the accounting cycle in 1 period. 4. Knowing and understanding the specific characters in the accounting cycle for Service Companies. 5. Know and understand the specific characters in the accounting cycle for trading companies. 6. Knowing and understanding the specific characters in the accounting cycle for manufacturing companies. | | | | |
| 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 by 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. Basic Concepts of Accounting & Basic Listing in Pairs 2. Basic Accounting Equations 3. Introduction and use of Accounts to record Transactions 4. Accounting Cycle 5. Accounting Cycle: Working on a 12-column worksheet 6. Accounting Cycle: The process of closing the books at the end of the period 7. Specific characteristics in the accounting cycle for Service Companies 8. MIDDLE SEMESTER EXAM 9. Specific characteristics in the accounting cycle for Trading Companies 10. Inventory Recording Method 11. Worksheet and Financial Statement Preparation for Trading Companies | | | | |

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| | 12. Specific characteristics in the accounting cycle for Manufacturing/Industry Companies 13. Cost of Cost Calculation Method (Cost of Production) and Recording Method 14. Fixed Asset Depreciation Method 15. Worksheet and Financial Statement Preparation for Manufacturing Companies 16. Final Semester Exam |
| 5 | Teaching methods Lectures from lecturers to students, Questions and Answers, Working on individual cases in books and in front of the class |
| 6 | Assessment methods : Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20% |
| 7 | Other information e.g. bibliographical references: C.1 Mandatory 1. Accounting Principles, 10 edition, Weygandt; Kimmel; Kieso. Wiley plus. (K) X X 2 2. Pernyataan Standar Akuntansi Keuangan (PSAK) konvergensi International Financial Reporting Standard (IFRS). C.2 Complementary 1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. Djakman. Salemba empat: Cengage learning. (C) 2. Dasar-Dasar Akuntansi, Jilid 1, Al. Haryono Jusup, STIE Yayasan Keluarga Pahlawan Negara, edisi 7 (terbaru). (H) 3. Akuntansi Suatu Pengantar, buku1 & 2, Edisi 5 (terbaru), Soemarso, Salemba empat. (S |