

Course: Budgeting						
module/course code IAB69010		Student workload X hours  510 Minutes / Week	Credits (ECTS)  4.53 ECTS	Semester  6	Frequency  Even 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. Able to demonstrate a responsible attitude towards work in their field of expertise independently related to the context of financial management 2. Able to demonstrate independent, quality, and measurable performance and able to make appropriate decisions in the context of solving problems in their area of expertise, based on the results of analysis of information and data related to financial management. 3. Able to work in a business team efficiently and effectively with diverse social backgrounds and business cultural roots.					
3	Description: This course aims to provide knowledge and skills regarding the preparation of corporate budgeting, namely budgeting for industrial companies, budgeting for trading companies and budgeting for service companies. To make it easier to understand the company's budget calculations, it is necessary to have a basic understanding of financial accounting. This course emphasizes aspects of theoretical understanding and application in solving cases using various case studies designed to be as close as possible to the budgeting function in a real business entity. 、					
4	Subject aims/Content 1. Basic Concepts of Budgeting 2. Functions and Types of Budget 3. Sales Forecast-Trend Analysis 4. Sales Forecast-Regression Analysis 5. Sales Budget Preparation 6. Compilation 7. Product Budget 8. Raw Material Budgeting 9. Preparation of Conversion Cost Budget and Operating Expenses Budget 10. Preparation of Raw Material Inventory Budget 11. Preparation of the Merchandise Inventory Budget 12. Receivable Budget Preparation					

	13. Cash Budgeting 14. Debt Budgeting 15. Fashion Budgeting
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 Utama 1. Penganggaran Perusahaan, Edisi 3 (Terbaru), 2019, M. NAFARIN, Salemba Empat (N) Pendukung 1. Penganggaran Perusahaan, 1990, Adisaputra, BPFE (A) 2. Penyusunan Anggaran Perusahaan, Perencanaan, dan Pengendalian Laba, 1990, Welsh, G.A (W) 3. Akuntansi Manajemen, 1997, Mulyadi , BPSTIE YKPN (M) 4. Intermediate Accounting, Zaki Baridwan ,BPFE (Z) 5. Dasar-Dasar Akuntansi, Jilid 1, Al. Haryono Jusup, STIE Yayasan Keluarga Pahlawan Negara, edisi 7 (terbaru). (H)