

| <b>Name: Financial Accounting Practicum</b> |  |                       |                 |                          |                              |
|---|--|-----------------------|-----------------|--------------------------|------------------------------|
| <b>module/course code</b>                   | <b>Student workload</b>  | <b>Credits (ECTS)</b> | <b>Semester</b> | <b>Frequency</b>         | <b>Duration</b>              |
| PJK4A801                                    | 170<br>(minutes/week)  | 1.51 ECTS             | VI              | Even Semester            | 1x per semester              |
|   | <b>Types of courses:</b>   | <b>Contact hours:</b> |                 | <b>Independent study</b> | <b>Class size X students</b> |
|   | Practicum  | 60 minutes/week       |                 | 110 minutes/week         | 30 Students (S1)             |
| 1   | Prerequisites for participation<br>IAB4109_ Financial Accounting 3 (WL)  |                       |                 |                          |                              |
| 2   | Learning outcomes<br>1. Understand the accounting theory of service, trade, and manufacturing companies<br>2. Apply accounting theory into practical applications<br>3. Analyze financial reports using application software   |                       |                 |                          |                              |
| 3   | Description<br>This practicum studies the real process of how to apply the accounting cycle in service, trade, and manufacturing companies starting from identifying transaction evidence, the process of recording transactions (journals, ledgers, and work balances) to preparing financial reports manually.   |                       |                 |                          |                              |
| 4   | Subject aims/Content:<br>1. Introduction<br>2. The Accounting Cycle<br>3. Identification of Proof of Transaction<br>4. Recording Transactions in the Journal<br>5. Recording Transactions to the General Ledger (Posting Ledgers)<br>6. Prepare Trial Balance<br>7. Make Adjusting Journal Entries<br>8. Middle Semester Examination<br>9. Preparing a Work Balance<br>10. Making Financial Statements (Profit and Loss Report)<br>11. Making Financial Reports (Reports on Changes in Capital)<br>12. Making Financial Statements (Balance Sheet)<br>13. Making Closing Journals<br>14. Making Trial Balance After Closing<br>15. Make a Reversing Journal<br>16. Final Examination of Semester |                       |                 |                          |                              |
| 5   | Teaching methods: Lecturer presentation, practice questions related to the accounting cycle, discussion and question and answer  |                       |                 |                          |                              |
| 6   | Assessment methods : Assignment 40%, Discussion 15%, Middle Semester Examination 20%, Final Semester Examination 25%   |                       |                 |                          |                              |
| 7   | Other information e.g. bibliographical references:<br><br>C.1 Mandatory<br>1. Buku Panduan Praktikum Akuntansi Keuangan<br>C.2 Complementary<br>1. Panduan Manual Komputer Akuntansi Zahir   |                       |                 |                          |                              |