

Name: Basic Accounting					
module/course code: IAB61002	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 1	Frequency Odd Semester	Duration 1x / Semester
Types of courses: 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	<p>Learning outcomes</p> <ol style="list-style-type: none"> <li>1. Understand and be able to apply financial accounting standards (PSAK) in preparing company reports</li> <li>2. Knowing, understanding and being able to apply the sequence and stages of the accounting cycle in 1 period</li> <li>3. Uphold the code of ethics in the presentation of financial statements and apply various accounting practices based on the code of ethics</li> </ol>				
3	<p>Description</p> <p>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.</p>				
4	<p>Teaching methods:</p> <ol style="list-style-type: none"> <li>1. Lectures</li> <li>2. Discussions</li> <li>3. Group Works</li> </ol>				
5	<p>Assessment methods:</p> <ol style="list-style-type: none"> <li>1. Task,</li> <li>2. Mid-Term Exam,</li> <li>3. Final-Term Exam,</li> <li>4. Quiz</li> </ol>				
6	<p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> <li>1. Accounting Principles, Ronald J. Thacker</li> <li>2. Akuntansi Suatu Pengantar, Soemarso, SR</li> </ol>				