

Name: Basic Financial Accounting					
module/course code: PJK60026	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 2	Frequency Even 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 -				
2	<p>Learning outcomes</p> <ol style="list-style-type: none"> 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	<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 by using various case studies designed to be as close as possible to the accounting function in a real business entity.</p>				
4	Teaching methods: Lectures from lecturers to students, Questions and Answers, Working on individual cases in books and in front of the class				
5	Assessment methods: Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				
6	<p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> 1. Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). <i>Intermediate Accounting</i> (17th Edition). Hoboken: Wiley. 2. Spiceland, J. D., Nelson, M. W., & Thomas, D. W. (2019). <i>Intermediate Accounting</i> (10th Edition). New York: McGraw-Hill Education. 3. Harrison, W. T., Horngren, C. T., & Thomas, C. (2018). <i>Financial Accounting</i> (11th Edition). Upper Saddle River: Pearson. 4. Stice, E. K., Stice, J. D., & Albrecht, W. S. (2017). <i>Intermediate Accounting</i> (13th Edition). Boston: Cengage Learning. 5. Libby, R., Libby, P. A., & Hodge, F. D. (2018). <i>Financial Accounting</i> (10th Edition). New York: McGraw-Hill Education. <p>C.1 Mandatory</p>				

	<ol style="list-style-type: none">1. Accounting Principles, 10 edition, Weygandt; Kimmel; Kieso. Wiley plus. (K) X X 2 2.2. Pernyataan Standar Akuntansi Keuangan (PSAK) konvergensi International Financial Reporting Standard (IFRS). <p>C.2 Complementary</p> <ol style="list-style-type: none">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. ©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
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