

1.Course Identity

Course Name/Block	Introduction to Accounting		
Faculty	Business and Economics	Study Program	Accounting
Code	31202521	Credit Points	3
Group	Compulsory Subjects	Intake	Compulsory
Semester	1	Availability	Odd semesters
Method	In Class	Media	Mixed
Subject Group/Block	Financial Accounting	Prerequisite	
Instructor/Instructor Coordinator			

Code of LO	Formulation of Graduates' Learning Outcome (LO)	Code of CLO	Formulation of Course Learning Outcome (CLO)	Indicator	Assessment	Weight
1.2	Mastering theoretical concepts in depth about: a. Accounting policies and basic principles b. accounting cycle c. Recognition, measurement, presentation and disclosure of financial statement elements d. Recognition, measurement, presentation and disclosure of elements of financial statements	1.2.29	Able to explain the scope and purpose of financial statements: the needs of users and stakeholders, the relationship of accounting functions and other business functions, sources and objectives of internal and external financial information, financial reporting elements, system procedures and IT applications, and the importance of accounting standards	Students are able to explain the scope and purpose of financial statements	a. Individual assignments through assignment work on regular classes b. Individual assignments through assignments in tutorial classes c. Mid/Final Exam	20%
		1.2.30	Able to explain and use accounting equations to record conventional and sharia transactions	Students understand the Process of Recording and Basic Accounting Equations	a. Individual assignments through assignment work on regular classes b. Individual assignments through	20%

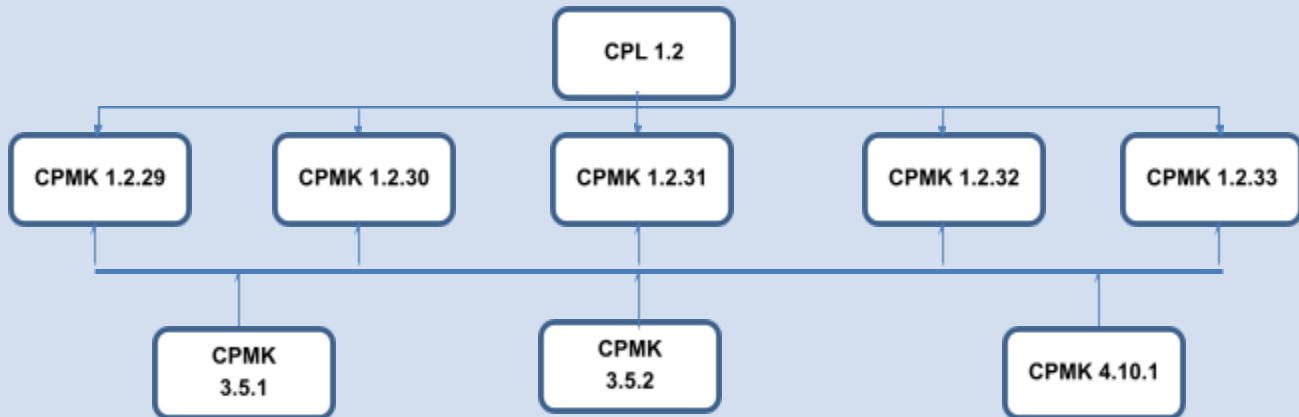


					assignments in tutorial classes c. Mid/Final Exam	
		1.2.31	Able to complete the accounting cycle: explain and apply accounting basic equations to record transactions, be able to debit and credit using an account, post ledgers and make trial balances, keep prepayments and accrual adjustments, compile adjusted trial balances, prepare financial statements, closing journals and post closing trial balance for both conventional and sharia transactions	Students are able to debit and credit using an account Students are able to post ledgers and make trial balances, Students are able to make prepayments adjustment journals Students are able to make accrual adjustment journals Students are able to prepare adjusted trial balances and financial reports	a. Individual assignments through assignment work on regular classes b. Individual assignments through assignments in tutorial classes c. Mid/Final Exam	20%
		1.2.32	Able to use worksheets to complete the accounting cycle of service companies and trading companies.	Students are able to use worksheets to complete the accounting cycles of service and trade companies Financial Services Company Report, Closing Journal, Post Closing Trial Balance Students are able to use worksheets to complete the accounting cycle of service companies and trading companies	a. Individual assignments through assignment work on regular classes b. Individual assignments through assignments in tutorial classes c. Mid/Final Exam	15%
		1.2.33	Able to explain and use subsidiary ledger / control account	Students are able to use worksheets to complete the trading company accounting cycle. Students are able to explain and use a subsidiary ledger / control account at a trading company	a. Individual assignments through assignment work on regular classes b. Individual assignments through	



					assignments in tutorial classes c. Mid/Final Exam	
		1.2.34	Able to do a correction journal		a. Individual assignments through assignment work on regular classes b. Individual assignments through assignments in tutorial classes c. Mid/Final Exam	
3.4	Able to carry out a process of self-evaluation of work groups under its responsibility, and be able to manage learning independently	3.4.2	able to manage learning independently		Assignment to groups	
3.5	Being able to present information and express ideas clearly, both verbally and in writing, to stakeholders	3.5.1	Being able to present information clearly, both verbally and in writing, to stakeholders		Assignment to groups	
		3.5.2	Being able to express ideas clearly, both verbally and in writing, to stakeholders		Assignment to groups	
4.10	Demonstrated responsibility towards work in their area of expertise independently	4.10.1	Able to show responsibility towards work in their field of expertise independently		Individual and group assignments	

3. Map of Learning Achievement Analysis



4. Learning Experience and References

Learning Experience	<p>Students get learning experiences through the following assignments:</p> <ol style="list-style-type: none"> Carrying out individual assignments with regard to introductory accounting materials Doing assignments both individually and in groups in deepening the material in the tutorial class
References	<ol style="list-style-type: none"> Kieso, D.E; Kimel P.D; Weygandt J.J, (2015), <i>Financial Accounting IFRS Edition</i>, New Jersey: John Wiley and Sons Inc. Indonesian Financial Accounting Standards (Standard Akuntansi Keuangan or SAK)

5. Details of Learning Activities

Meeting	CLO/ Sub-CLO	Course Outline	Method/Learning Model	Implementa tion	Reference s
1	CLO-1.2.29 CLO 3.4.2	Accounting and Scope of Accounting	<ol style="list-style-type: none"> Face to face with lecture Discussion of teaching material Individual assignments in regular classes Individual or group assignments in a tutorial class 	150 Minutes	F, SAK
2	CLO-1.2.30 3.4.2 3.5.2 4.10.1	Recording Process, Accounting Equation	<ol style="list-style-type: none"> Face to face with lecture Discussion of teaching material Individual assignments in regular classes 	150 Minutes	F, SAK



			d. Individual or group assignments in a tutorial class		
3	CLO-1.2.31 3.4.2 3.5.2 4.10.1	Accounts and Journals	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
4	CLO-1.2.30 3.4.2 3.5.2 4.10.1	Posting, Supporting Books, Ledgers, Trial Balance	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
5	CLO-1.2.31 3.4.2 3.5.2 4.10.1	Adjusting journal entry	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
6	CLO-1.2.31 3.4.2 3.5.2 4.10.1	Adjusting journal entry	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
7	CLO-1.2.31 3.4.2 3.5.2 4.10.1	a. Adjusted Trial Balance b. Financial statements	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	A, SAK
MID SEMESTER EXAM					
8	CLO-1.2.32 3.4.2 3.5.2 4.10.1	Accounting Services Company Worksheet	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	A, SAK




9	CLO-1.2.32 3.4.2 3.5.2 4.10.1	Accounting Services Company Worksheet	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class e.	150 Minutes	A, SAK
10	CLO-1.2.32 3.4.2 3.5.2 4.10.1	Financial Services Company Report, Closing Journal, Post Closing Trial Balance	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	A, F, SAK
11	CLO-1.2.32 3.4.2 3.5.2 4.10.1	Accounting for Trading Companies, worksheets	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	A, F, SAK
12	CLO-1.2.32 3.4.2 3.5.2 4.10.1	Adjustment Journal for Trading Companies, Worksheets	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
13	CLO-1.2.32 1.2.33 3.4.2 3.5.2 4.10.1	Financial Reports of Trade Companies Closing Journal, Post Closing Trial Balance	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK
14	CLO-1.2.32 1.2.33 3.4.2 3.5.2 4.10.1	Complete the accounting cycle case	a. Face to face with lecture b. Discussion of teaching material c. Individual assignments in regular classes d. Individual or group assignments in a tutorial class	150 Minutes	F, SAK

FINAL EXAM

6. Assessment and Evaluation System

Assessment	The assessment system used is the PAP (Benchmark Reference Assessment) with the range of assessment refers to the regulations that apply at Islamic Universities Indonesia
Evaluation System	Students must achieve a mark of at least 65 for each CLO. If they do not meet the requirements, students must take an examination / assignment improvements for CLO related.

Date :	Date :	Date :
Validated by Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor
		
Dr. Mahmudi, S.E., M.Si, Ak, CMA		