

61. Course Identity

Course Name	Introductory Accounting		
Faculty	Business and Economics	Study program	Management
Code	SEM116	Credits weight	3
Group	Study program	Type of Course	Compulsory
Semester	1	Availability	Limited to study program
Learning Method	Classroom Session	Media	Online
Course Cluster	Supporting Courses (MKPD)	Prerequisite	-

2. Course Description

Introductory Accounting provides a more comprehensive understanding of Accounting and its environment fundamentally, by providing the information needed to carry out business activities efficiently and evaluate the activities of an organization, in the form of Financial Statements for Service Companies and Trading Companies as well as Special Journals. This Financial Report covers information related to corporate accountability to investors, creditors, government agencies and so on.

3. Learning Outcomes

CPL Codes	Formulation of Graduate Learning Outcomes (CPL)	CPMK Codes	Formulation of Course Learning Outcomes (CPMK)
S1	To be devoted to God the Almighty and develop a virtuous noble character	M1	Students are able to make financial reports of service companies according to the accounting cycle.
S4	To act as a citizen who held the pride and love of the homeland, and instill nationalism and a sense of responsibility to the country and nation		
S7	To abide by the law and discipline in the life of the society and the state	M2	Students are able to make financial reports of Trading Companies according to the accounting cycle.
S9	To independently apply the knowledge possessed to support the practice of everyday life in general and professional aspect (to have applicable knowledge, and to apply the knowledge), by implementing Islamic values the blessing for the whole universe		
PP2	To master the rules, principles and techniques of communication across functional, organizational and cultural levels for effective communication across functional and organizational levels	M3	Students understand the Financial Statements of Manufacturing/Industrial Companies
KU3	To identify managerial issues and organizational functions at the operational level, as well as take appropriate action based on developed alternatives, by applying entrepreneurial principles rooted in local wisdom		
KU4	To make the right managerial decisions in various types of organizations at the operational level, based on data and information analysis on organizational functions		
KU6	To develop and maintain a professional networking with mentors,		

	colleagues, peers both inside and outside the institution		
KK2	To build positive collaborations with local, national, and international communities in the field of business		
KK3	To see opportunities quickly and dare to take risks responsibly to provide optimal benefits		

4. Learning Materials and Main References

Learning Materials	<ol style="list-style-type: none"> 1. Accounting and its Environment 2. Fundamentals of Bookkeeping 3. Journal and Post 4. Bookkeeping Adjustments 5. Balance Sheet 6. Service Company Financial Report 7. Book Closing and Re-adjustment 8. Accounting for Trading Companies 9. Accounting for Manufacturing Companies
Main References	<ul style="list-style-type: none"> • Al Haryono Yusuf. Dasar-dasar Akuntansi, STIE YKPN, Yogyakarta • Mulyadi. Akuntansi Manajemen : Konsep, Manfaat dan Rekayasa, Salemba Empat, Jakarta.

Date: September 10, 2021	Date: September 10, 2021	Date: September 10, 2021
Approved by the Dean	Examined by the Head of the Study Program	Prepared by:
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TRANSLATOR STATEMENT

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