

MODULE HANDBOOK
ACCOUNTING



BACHELOR DEGREE PROGRAM
DEPARTMENT OF STATISTICS
FACULTY OF SCIENCE AND DATA ANALYTICS
INSTITUT TEKNOLOGI SEPULUH NOPEMBER

ENDORSEMENT

PAGE



MODULE HANDBOOK ACCOUNTING DEPARTMENT OF STATISTICS INSTITUT TEKNOLOGI SEPULUH NOPEMBER

Proses Process	Penanggung Jawab Person in Charge			Tanggal Date
	Nama Name	Jabatan Position	Tanda tangan Signature	
Perumus <i>Preparation</i>	Dr. Ir. Setiawan, M.S	Dosen <i>Lecturer</i>		March 28, 2019
Pemeriksa dan Pengendal ian <i>Review and Control</i>	Dr. Ir. Setiawan, M.S	Tim kurikulum <i>Curriculum team</i>		April 15, 2019
Persetujuan <i>Approval</i>	Dr. Ir. Setiawan, M.S	Koordinator RMK <i>Course Cluster Coordinator</i>		July 17, 2019
Penetapan <i>Determination</i>	Dr. Dra. Kartika Fithriasari, M.Si	Kepala Departemen <i>Head of Department</i>		July 30, 2019


MODULE HANDBOOK ACCOUNTING

Module name	Accounting	
Module level	Undergraduate	
Code	KS184538	
Course (if applicable)	Accounting	
Semester	Fifth Semester (Ganjil)	
Person responsible for the module	Dr. Ir. Setiawan, M.S	
Lecturer	Dr. Ir. Setiawan, M.S	
Language	Bahasa Indonesia	
Relation to curriculum	Undergraduate degree program, elective , 5 th semester.	
Type of teaching, contact hours	Lectures, <50 students	
Workload	1. Lectures : 3 x 50 = 150 minutes per week. 2. Exercises and Assignments : 3 x 60 = 180 minutes (23hours) per week. 3. Private learning : 3 x 60 = 180 minutes (3 hours) per week.	
Credit points	3 credit points (sks)	
Requirements according to the examination regulations	A student must have attended at least 80% of the lectures to sit in the exams.	
Mandatory prerequisites	-	
Learning outcomes and their corresponding to PLOs	CLO.1 Able to apply statistical methods in the business sector CLO.4. Students are able to apply risk theory in the financial industry	PLO.1

	<p>CLO.7 Able to communicate effectively and work together in interdisciplinary and multidisciplinary teams</p> <p>CLO.8 Have professional responsibilities and ethics</p> <p>CLO.9 Able to motivate yourself to think creatively and learn throughout life</p>	PLO.4
Content	<p>This course aims to provide provisions for students so that upon graduation they can work in the economic, financial and actuarial realms, for example in the financial industry or become an actuary. The learning method is carried out in a comprehensive manner and includes group assignments. While the evaluation is carried out objectively in writing and observation. This course is one of the courses that the Indonesian Actuary Association (PAI) can equalize, namely the A40 (accounting) module.</p>	
Study and examination requirements and forms of examination	<ul style="list-style-type: none"> ● In-class exercises ● Mid-term examination ● Final examination 	
Media employed	<p>LCD, whiteboard, websites (myITS Classroom), zoom.</p>	
Reading list	<ol style="list-style-type: none"> 1. Fress W.R. 2005. <i>Accounting</i>. 1st edition. Internasional Student Thomson South-Western-Hill. 2. Weyangandt, K. and Kieso. 2014. <i>Financial Accounting</i>. 9th edition. John Wiley dan Sons, Inc. 	

RENCANA PEMBELAJARAN SEMESTER (RPS)
SEMESTER LEARNING PLAN



	Program Studi	Sarjana, Departemen Statistika, FSAD-ITS
	Mata Kuliah	Akuntansi
	Kode Mata Kuliah	KS184538
	Semester/SKS	V/3
	MK Prasyarat	-
RP-S1	Dosen Pengampu	Dr. Ir. Setiawan, MS


Bahan Kajian/ Study Materials	
CPL yang dibebankan MK PLO	<p>CPL-1 Mampu menerapkan pengetahuan teori statistika, matematika, dan komputasi</p> <p>CPL-4 Mampu mengidentifikasi, memformulasi, dan menyelesaikan masalah statistika di berbagai bidang terapan</p> <p><i>PLO.1 Able to apply knowledge of statistical theory, mathematics, and computation</i></p> <p><i>PLO.4 Able to identify, formulate, and solve statistical problems in various applied fields</i></p>
CP-MK CLO	<p>CPMK.1 Mampu menerapkan metode statistika di bidang bisnis</p> <p>CPMK.4 Mahasiswa mampu menerapkan teori risiko di industri keuangan</p> <p>CPMK.7 Mampu berkomunikasi secara efektif dan bekerjasama dalam tim yang interdisiplin dan multidisiplin</p> <p>CPMK.8 Memiliki tanggung jawab dan etika profesi</p> <p>CPMK.9 Mampu memotivasi diri untuk berpikir kreatif dan belajar sepanjang hayat</p> <p><i>CLO.1 Able to apply statistical methods in the business sector</i></p> <p><i>CLO.4. Students are able to apply risk theory in the financial industry</i></p> <p><i>CLO.7 Able to communicate effectively and work together in interdisciplinary and multidisciplinary teams</i></p> <p><i>CLO.8 Have professional responsibilities and ethics</i></p> <p><i>CLO.9 Able to motivate yourself to think creatively and learn throughout life</i></p>



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Perte muan Meeting	Kemampuan Akhir Sub CP-MK Final Ability	Keluasan (materi pembelajaran) Extent (learning material)	Metode Pembelajaran Learning methods	Estimasi Waktu Duration	Bentuk Evaluasi Evaluation Type	Kriteria dan Indikator Penilaian Assessment Criteria and Indicators	Bobot Penilaian Scoring
1	1. Mampu memahami pengertian dan penerapan akuntansi dan bisnis <i>1. Able to understand the definition and application of accounting and business</i>	Pengantar Akuntansi dan Perusahaan <i>Introduction to Accounting and Companies</i>		150 menit <i>150 Minutes</i>			



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2	2. Mampu memahami analisis transaksi dalam bisnis <i>2. Able to understand transaction analysis in business</i>	Transaksi Bisnis dan Persamaan Akuntansi <i>Business Transactions and Accounting Equations</i>		150 menit <i>150 Minutes</i>			
3		Analisis Transaksi <i>Transaction Analysis</i>		150 menit <i>150 Minutes</i>			
4				150 menit <i>150 Minutes</i>			



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5	<p>3. Mampu memahami <i>matching concept dan adjusting process</i></p> <p><i>3. Able to understand matching concept and adjusting process</i></p>	<p>Proses Penyesuaian</p> <p><i>Adjustment Process</i></p>		<p>150 menit</p> <p><i>150 Minutes</i></p>			
6	<p>4. Mampu memahami <i>Completing The Accounting Cycle;</i></p> <p>5. Mampu memahami <i>Accounting</i></p>	<p>Menyelesaikan Siklus Akuntansi</p> <p><i>Resolve the Accounting Cycle</i></p>		<p>150 menit</p> <p><i>150 Minutes</i></p>			
7	<p><i>4. Able to understand Completing The Accounting Cycle;</i></p> <p><i>5. Able to understand AccountingSystem and Internal Control;</i></p>			<p>150 menit</p> <p><i>150 Minutes</i></p>			




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8	ETS						
9	6. Mampu memperhitungkan <i>Accounting for Merchandising Control Cash;</i> <i>6. Able to calculate Accounting for Merchandising Control Cash;</i>	Laporan Keuangan (L/R; LPK; Laporan Arus Kas) <i>Financial Report (L / R; LPK; Cash Flow Statement)</i>		150 menit <i>150 Minutes</i>			
10	7. Mampu memperhitungkan <i>Receivables</i> <i>7. Be able to calculate Receivables</i>	Kas & Piutang <i>Cash & Receivables</i>		150 menit <i>150 Minutes</i>			



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11	8. Mampu memperhitungkan <i>Inventories</i> ; <i>8. Able to calculate Inventories;</i>	Persediaan <i>Inventories</i>		150 menit <i>150 Minutes</i>			
12	9. Mampu memperhitungkan <i>Fixed Asset and Intangible Assets</i> ; <i>9. Able to calculate Fixed Asset and Intangible Assets;</i>	Aset Tetap & Aset Tak Berwujud <i>Fixed Assets & Intangible Assets</i>		150 menit <i>150 Minutes</i>			
13	10. Mampu menganalisis <i>Financial Statement</i> 11. Mampu memperhitungkan <i>Current Liabilities</i> ;	Liabilitas (Lancar & Jk Panjang) <i>Liabilities (Current & Long Jk)</i>		150 menit <i>150 Minutes</i>			

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14	<i>10. Able to analyze Financial Statement</i> <i>11. Able to calculate Current Liabilities;</i>	Ekuitas (Modal Disetor & Saldo laba) <i>Equity (Paid-in Capital & Retained Earnings)</i>		150 menit <i>150 Minutes</i>			
15		Analisis Laporan Keuangan <i>Financial Statement Analysis</i>		150 menit <i>150 Minutes</i>			
16	EAS						

PUSTAKA/ REFERENCES

1. Carl S. Warren; James M. Reeve; Jonathan E. Duchac. 2014. Accounting 25e. South-Western, Cengage Learning [WRD]
2. Reeve, Warren, Duchac, Wahyuni, Soepriyanto, Jusuf, dan Djakman. 2014. Principles of Accounting—Indonesia Adaptation. Cengage Learning Asia Pte Ltd, Penerbit Salemba Empat. [R]
3. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield. 2013. INTERMEDIATE ACCOUNTING 15th Edition. Wiley [KWW].