



**INSTITUT TEKNOLOGI SEPULUH NOPEMBER
FACULTY OF SCIENCE AND DATA ANALYTICS
DEPARTMENT OF STATISTICS
STATISTICS UNDERGRADUATE PROGRAM**

Course

Course Name	:	Accounting
Course Code	:	SS234633
Credit	:	3 SKS
Semester	:	VI

COURSE DESCRIPTION

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.

PROGRAM LEARNING OUTCOME

- PLO-7 Able to use modern computing devices to solve statistical problems
- PLO-9 Able to apply statistical methods to analyze theoretical and real problems
- PLO-10 Able to apply business, industrial, economic, social, environmental or health statistical methods to real problems

COURSE LEARNING OUTCOME

- CLO.1 Able to apply statistical methods in the business sector
- CLO.4 Students are able to apply risk theory in the financial industry
- CLO.7 Able to communicate effectively and work together in interdisciplinary and multidisciplinary teams
- CLO.8 Have professional responsibilities and ethics
- CLO.9 Able to motivate yourself to think creatively and learn throughout life

MAIN SUBJECT

1. Able to understand the definition and application of accounting and business
2. Able to understand transaction analysis in business
3. Can describe a Specific Annuity
4. Able to solve General Annuity problems
5. Able to understand matching concept and adjusting process
6. Able to understand Completing The Accounting Cycle;
7. Able to understand Accounting System and Internal Control;
8. Can apply and analyze the rate of return on capital
9. Able to calculate Accounting for Merchandising Control Cash;
10. Be able to calculate Receivables
11. Able to calculate Inventories;
12. Able to calculate Fixed Asset and Intangible Assets;

13. Able to analyze Financial Statement
14. Able to calculate Current Liabilities.

PREREQUISITE

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REFERENCES

1. Fresss W.R. 2005. Accounting. 1st edition. Internasional Student Thomson South-Western-Hill.
2. Weyangandt, K. and Kieso. 2014. Financial Accounting. 9th edition. John Wiley dan Sons, Inc.