

Course unit title	Basic Accounting
Course unit code	AKK101
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	1 st semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	
Learning outcomes of the course unit	Students are able to practice the stages in the accounting cycle starting from financial transactions to financial reports
Mode of delivery (face-to-face, distance learning)	Face-To-Face and Distance Learning (Using AULA UNAIR)
Prerequisites and co-requisites (if applicable)	-
Course content	<ol style="list-style-type: none"> 1. Accounting in Action 2. Accounting Recording process 3. Adjusting the Accounts 4. Completing the Accounting Cycle 5. Accounting for Merchandise Operations 6. Accounting for Inventories 7. Fraud, Internal Control, and Cash 8. Accounting for Receivables 9. Plant Assets, Natural Resources, and Intangible Assets 10. Current and Non-Current Liabilities 11. Corporations: Organization, Share Transactions, and Equity 12. Investments
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Weygandt, Jerry J., Paul D. Kimmel, Donald E. Kieso, 2019, <i>Financial Accounting with International Financial Reporting Standards</i>, 4th Edition, Jhon Wiley & Sons, Inc., USA. (Required) 2. Statement of Financial Accounting Standards/PSAK (Recommended)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Individual Assignments 3. Quiz
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods and criteria	<ol style="list-style-type: none"> 1. Attendance (12%) 2. Quiz and Assignments (28%) 3. Midterm exam (20%) 4. Final exam (40%)