



Subject Module  
 Department of Agribusiness  
 Faculty of Agriculture  
 University of Islam Malang

## MODULE HANDBOOK

<b>Module Title</b>	Basic of Accounting
<b>Module Level, if available</b>	Undergraduate Study Program of Agribusiness
<b>Course Code</b>	MKW60708
<b>Headings, if available</b>	-
<b>Course (MK)</b>	Basic of Accounting
<b>Semester</b>	2
<b>Course Coordinator</b>	Dr. Dwi susilowati, SP., MP.
<b>Teaching Team</b>	-
<b>Language of instruction</b>	Indonesian language/English
<b>Linkages with the Curriculum</b>	Study Program : Agribusiness Specialization: Agribusiness Type: Compulsory/ <del>Elective</del>
<b>Learning Methods and Duration</b>	<ol style="list-style-type: none"> <li>1. Lecture: 100 minutes/meeting (14 meetings)</li> <li>2. Practicum : 170 minutes/meeting (8 meetings)</li> <li>3. Structured Assignments/individual and group Assignments presentation</li> </ol>
<b>Student Study Load</b>	<ol style="list-style-type: none"> <li>1. Lecture: 100 minutes/meeting (14 meetings)</li> <li>2. Practicum: 170 minutes/meeting (8 meetings)</li> <li>3. Structured Assignments/quiz/group presentation</li> <li>4. Attendance: 75% of total attendance</li> </ol>
<b>Credit Weight</b>	3 credits or 5.1 ECTS
<b>Requirements for Passing the Course</b>	<ul style="list-style-type: none"> <li>• Attendance <math>\geq 75\%</math></li> <li>• The final score of all the components of the learning evaluation <math>\geq 50</math></li> </ul> The final score component: <ul style="list-style-type: none"> <li>• 20% Midterm Exam</li> <li>• 20% Final Exam</li> <li>• 30% Practicum</li> <li>• 20% Structured Assignments (individual and group)</li> <li>10% Presence</li> </ul>
<b>Prerequisite Courses</b>	-
<b>Learning Outcomes</b>	The expected learning outcomes are: <ol style="list-style-type: none"> <li>1. Able to respond to problems regarding entrepreneurship, agribusiness, and green food.(ILO 1)</li> <li>2. Able to analyze the rules and principles of agribusiness sciences, social sciences, economics, and agricultural techniques as the basic for innovative agribusiness disciplines.(ILO 2)</li> </ol>

<p><b>Learning Content</b></p>	<p>After completing this course students are able to:</p> <ol style="list-style-type: none"> <li>1. Capable of comprehending transaction analysis</li> <li>2. Capable of comprehending the process of creating generic journals</li> <li>3. Capable of comprehending the general ledger posting method</li> <li>4. Capable of comprehending how a trial balance is prepared</li> <li>5. Capable of comprehending the accounting procedure</li> <li>6. Capable of comprehending the process of creating a work sheet</li> <li>7. Capable of comprehending the financial reporting process</li> </ol> <p>The following subjects are covered:</p> <ol style="list-style-type: none"> <li>1. Accounting fundamentals and terminology</li> <li>2. Analysis of the accounting cycle and transactions</li> <li>3. Journaling</li> <li>4. Accuracy in posting and trial balancing</li> <li>5. The process of community organization</li> <li>6. Bookkeeping corrections</li> <li>7. Spreadsheet</li> <li>8. Profit and loss statement, as well as capital fluctuations</li> <li>9. Book closure and reorganization</li> <li>10. A trading company's accounting cycle</li> <li>11. Keeping track of merchandise sales</li> <li>12. Trading company accounts</li> <li>13. Transaction analysis in trading firms</li> <li>14. Financial statements of trading firms</li> </ol>
<p><b>Test Terms and Forms</b></p>	<p>Examination requirements: A minimum of 75 % attendance to attend the final exam</p> <p>Forms of examination: Essay</p>
<p><b>Learning Media</b></p>	<p>Projector and screen, Zoom application, Google Classroom, e-book, WA Group, Learning Management System (LMS UNISMA)</p>
<p><b>References</b></p>	<p><b>Main reference:</b></p> <p>-</p> <p><b>Supporting references:</b></p> <ol style="list-style-type: none"> <li>1. Ahmed riahi – belkaohi, 2000. <i>Teori akuntansi</i>. Penerbit salemba empat. Jakarta.</li> <li>2. Al. Haryono jusup, 2002. <i>dasar-dasar akuntansi</i> jilid i dan ii. Penerbit sekolah tinggi ilmu ekonomi ykpn.yogyakarta.</li> <li>3. Larson, kermit d, 1990. <i>Fundamental accounting principles</i>. 12<sup>th</sup> ed. Homewood, ll.:richard d.erwin, inc.</li> <li>4. Niswonger, warren. Reevefess, 2000. <i>Prinsip-prinsip akuntansi</i>. Erlangga. Jakarta.</li> <li>5. Ronald j. Thacher, 1990. <i>Dasar-dasar akuntansi</i>. Pt. Aksara persada indonesia, jakarta.</li> </ol>

	6. Theodorus m. Tuanakotta, 1984. <i>Teori akuntansi bukui dan buku ii</i> . Lembaga penerbit Fakultas Ekonomi Universitas Indonesia, jakarta.
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