





**UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" YOGYAKARTA**  
**FACULTY OF SOCIAL SCIENCE AND POLITICAL SCIENCE**  
**BACHELOR'S DEGREE PROGRAMME IN BUSINESS ADMINISTRATION (S1)**

**DOCUMENT CODE**  
 Course  
 Description/BUSINESS  
 ADMINISTRATION  
 S1/152220273/2023

**COURSE DESCRIPTION**

Course (MK)	CODE :	Course Cluster	CREDIT POINT		SEMESTER	Date of Preparation
Basic Financial Accounting (152220273)		Finance	T = 3 (3,8 ECTS)	P = 0	2	January 03, 2023
<b>AUTHORIZATION</b>	<b>Developer Lecturer</b>		<b>Head of Cluster</b>		<b>Head of Study Program</b>	
	<b>Course Description</b>					
	1. ROSALIA DWI FADMA TJ 2. Suratna		 Sadeli		 Drs. Indro Herry Mulyanto, M.Sc	
<b>Learning Outcomes (LO)</b>	<b>(GLO-PRODI) assigned to the course</b>					
A1	Apply religious, national, bela negara, and professional ethics values independently and in a group setting.					
GS1	Make accurate decisions in implementing programs, supervision, and evaluation in their field of expertise through the application of logical, critical, systematic, and innovative thinking.					
K2	Apply theories into business practices based on creativity, innovation, and the utilisation of information technology.					

SS1	Evaluate the implications of a policy using analytical and systematic approaches in standardised evaluation formats.
<b>Course Learning Outcomes (CLO)</b>	
CLO1	Students are able to understand, apply theories into business practices based on creativity, innovation, and the use of information technology. apply the values of religiosity, nationality, state defence, and professionalism ethics in the field of expertise independently understanding, concept of goals and functions and scope of Basic Financial Accounting (S1, P2, KU1) (S1,P2,KU1,KK1)
CLO2	Students are able to explain and apply theories into business practices based on creativity, innovation and the use of information technology, make appropriate decisions in implementing programs, supervision and evaluation in their fields of expertise through the application of logical, critical, systematic and innovative thinking. evaluate a policy using an analytical and systematic approach in the form of a standardised evaluation format. make and compile financial reports in the form of balance sheets, income statements, changes in capital and cash flow statements. (P2, KU1, KK1) (S1, P2, KU1, KK1)
CLO3	Students are able to explain, apply theories into business practices based on creativity, innovation, and use of information technology and make appropriate decisions in implementing programs, supervision, and evaluation in their field of expertise through the application of logical, critical, systematic, and innovative thinking, evaluating a policy using an analytical and systematic approach in the form of a standardised evaluation format, as well as the application of accounting in trading companies (P2, KU1, KK1) (S1, P2, KU1, KK1)
CLO4	Students are able to explain, apply theories into business practices based on creativity, innovation, and use of information technology and evaluate a policy using an analytical and systematic approach in the form of a standardised evaluation format and make cash calculations, receivable, securities, inventories, analyse fixed assets and investment (P2, KK1, KU1) (S1, P2, KU1, KK1)
<b>Final capability of each learning stage (Sub-CLO)</b>	
Sub CLO1	Students are able to understand and explain the meaning and concept, goals and functions, the scope of Basic Financial Accounting (CLO 1,2,3,4) ( C2, A2, P2 )
Sub CLO2	Students are able to understand and explain the concept of entities and basic accounting equations (CLO 1,2,3,4) (C2, A2, P2)

Sub CLO3	Students are able to explain the process of recording, classifying financial transaction data (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO4	Students are able to understand and explain the meaning of journals, post journals to the ledgers (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO 5	Students are able to explain Balance Sheet and Adjustment Journal (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO6	Students are able to explain worksheets and be able to prepare financial reports (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO7	Students are able to explain the meaning and application of accounting for trading companies (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO8	Students are able to explain special journals, purchase journals and cash expenditure journals, sales journals and cash receipts (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO9	Students are able to explain cash and internal management (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO10	Students are able to explain securities and bonds (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO11	Students are able to explain Accounts Receivable and Bills Receivable (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO12	Students are able to explain inventory of goods and methods of handling inventory of goods (CLO 1,2,3,4) (C2, A2, P2)
Sub CLO13	Students are able to explain and analyse fixed assets. (CLO 1,2,3,4) ( C2, A3, P2 )
Sub CLO14	Students are able to explain long-term investment (CLO 1,2,3,4) (C2, A2, P2)
<b>Correlation of GLO to Sub-CLO</b>	

<b>GLO</b>	<b>A1</b>	<b>GS1</b>	<b>K2</b>	<b>SS1</b>
<b>Sub CLO1</b>	X	X	X	X
<b>Sub CLO2</b>	X	X	X	X
<b>Sub CLO3</b>	X	X	X	X
<b>Sub CLO4</b>	X	X	X	X
<b>Sub CLO5</b>	X	X	X	X
<b>Sub CLO6</b>	X	X	X	X
<b>Sub CLO7</b>	X	X	X	X
<b>Sub CLO8</b>	X	X	X	X
<b>Sub CLO9</b>	X	X	X	X
<b>Sub CLO10</b>	X	X	X	X
<b>Sub CLO11</b>	X	X	X	X
<b>Sub CLO12</b>	X	X	X	X

	<b>Sub CLO13</b>	X	X	X	X
<b>Description Of Course</b>	<p>The Basic Financial Accounting course provides basic understanding and mastery to students regarding the introduction of accounting theory and concepts and the application of accounting functions in business and non-profit organisations, service companies, trading and manufacturing companies. The discussion includes the accounting cycle process which consists of input, process and output. Accounting input are in the form of proof of transactions, processed by recording, classifying, summarising financial transactions up to interpretation and as output is the preparation of financial reports consisting of loss/profit statements, balance sheets, changes in capital, and cash flows. This course is designed to provide managerial skills, especially in business activities in a variety of different situations taking into account environmental changes. Given that this course material is very dynamic in its development, it is advisable for students to always develop their understanding and knowledge of lecture material through other sources of information in order to assist in mastering the course material.</p> <p>Language of Introduction: Indonesian</p>				
<b>Material Study/Material Learning</b>	<ol style="list-style-type: none"> <li>1. Definition, concept of objectives and functions, as well as the scope of Basic Financial Accounting</li> <li>2. Entity Concepts and Basic Accounting Equations</li> <li>3. Recording, classifying financial transaction data</li> <li>4. Post journals to ledgers</li> <li>5. Trial balance and adjusting entries</li> <li>6. Worksheets and Financial Statements</li> <li>7. Trading Company Accounting</li> <li>8. Special Journal (Purchases, Cash Disbursements, Sales and Cash Receipts)</li> <li>9. Cash and Internal Management</li> <li>10. Securities and Bonds</li> <li>11. Trade receivables and Notes Receivable</li> <li>12. Inventory of goods</li> <li>13. Analysis of Fixed Assets</li> <li>14. Long Term Investment</li> </ol>				
<b>References</b>	<p><b>Main :</b></p> <ol style="list-style-type: none"> <li>1. Mardiasmo Akuntansi Keuangan Dasar, Jilid 1&amp;2 BPFE, UGM Yogyakarta</li> <li>2. Suwardjono, Akuntansi Pengantar Jilid 1&amp;2 BPFE UGM Yogyakarta</li> <li>3. Niswonger, Warren, Reveve &amp; Fees Prinsip-prinsip Akuntansi jilid 1&amp;2 Penerbit Erlangga Jakarta</li> </ol>				

	<b>Supporters:</b>
	1. Haryono Jusuf, Dasar-dasar Akuntansi Jilid 1&2, Penerbit STIE YKPN Yogyakarta 2. Catur Sasangko, dkk, Akuntansi suatu Pengantar Jilid 1, PPA FEB UI, Penerbit Salemba Empat Jakarta
<b>Lecturer teacher</b>	Suratna
<b>Prerequisite courses</b>	None

Week	Final capability of each learning stage (Sub-CLO)	Evaluation		Learning Forms, Learning Methods, Assignments Students, [ Estimated Time]		Material Learning [Library] (Topic)	Assessment Weight (%)
		Indicator	Criteria & Form	offline	online		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to understand and explain the meaning and concept, goals and functions, the scope of Basic Financial Accounting.	1. Able to understand and explain the definition and concept of accounting Basic Finance 2. Able to understand and explain objectives and functions	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- Definition, concept of goals and functions, as well as the scope of Basic Financial Accounting	

		Accounting 3. Able to understand and explain the scope of Basic financial Accounting					
2	Students are able to understand and explain the concept of entities and basic accounting equations.	1. . Able to understand and explain the definition and concept of Entity 2. Able to understand and explain basic equations Accountancy	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- Concept of Entities and Equations Basic Accounting	
3	Students are able to explain the process of recording, classifying financial transaction data	1. Be able to explain the recording process, financial transaction data 2. Be able to explain the process, classify financial transaction data	K = Rubric B = Written Test	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Recording, classifying financial transaction data	
4	Students are able to understand and explain the meaning of journals, post journals to the ledgers	1. Able to understand and explain the meaning of a transaction	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- Post journals to ledgers	

		journal 2. Able to explain posting journals to books					
5	Students are able to explain balance sheet and Adjustment journal	1. Be able to explain the meaning of trial balance 2. Be able to explain the meaning of adjusting journals	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- Trial balance and adjusting entries	
6	Students are able to explain worksheets and be able to prepare financial reports	1. Able to explain and how to make a worksheet 2. Able to explain and how to prepare financial reports	K = Rubric B = Task case	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Work sheet (Worksheets) and Financial statements	
7	Students are able to explain the meaning and application of accounting for trading companies	1. Able to explain the meaning of trading company accounting 2. Able to explain	K = Rubric B = UTS	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Accountancy Company Trade	

		Application Accounting for Company Trade					
8	Mid Exam						
9	Students are able to explain special journals, purchase journals, sales journals and cash receipts	1. Able to explain the purchase journal and cash disbursement journal 2. Able to explain sales journal and cash receipts	K = Rubric	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Special Journal (Purchase, cash Disbursement, Sales and cash receipts)	
10	Students are able to explain cash and internal management	1. Able to explain the meaning of cash 2. Able to explain management internal	K = Rubric	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Cash and Management internal	
11	Students are able to explain about Accounts Receivable and Notes Receivable	1. Able to explain the meaning of	K = Rubric B = Written Test	BP = Activity Assignment		- Securities and Bonds	

		securities and bonds 2. Able to explain and calculate the buying and selling of securities		Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively			
12	Students are able to explain about Accounts Receivable and Notes Receivable	1. Be able to explain trade receivables and how to calculate reserves for losses on receivables 2. Be able to explain about notes receivable	K = Rubric	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Trade receivables and Notes Receivable	
13	Students are able to explain inventory of goods and methods of handling inventory of goods	1. . Able to explain about inventory 2. Able to explain the process of handling inventory	K = Rubric	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Inventory	
14	Students are able to explain and analyse fixed assets.	1. Able to explain about acquisition of fixed assets	K = Rubric B = Task case	BP = Activity Assignment		- Asset Analysis Still	

		2. . Able to explain the process of analysis of fixed assets		Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively			
15	Student is able describe long term investing	1. Able to explain long-term investments 2. Able to explain how to calculate and choose the right investment	K = Rubric B = UAS	BP = Activity Assignment Structured MP = Case-based learning PM = Discuss specific cases that are worked on collaboratively		- Term Investment Long	
16	Final Exam						



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<b>Courses:</b>		<b>BRANDING</b>	
<b>Code:</b> 152220572	<b>Weight Credit Point (T/P):</b> 3 (4,8 ECTS)/0 <b>Semester:</b> 5	<b>Course Cluster:</b> Marketing	<b>No:</b> <b>Date:</b>
<b>AUTHORIZATION</b>	DRAFTING TEAM	<b>Head of Cluster:</b> Suratna	<b>Head of Study Program:</b> Drs. Indro Herry Mulyanto, M.Sc
Week (1)	Sub CLO (2)	Assessment form (Assessment) (%) (3)	Weight (%) (4)
1	Sub CLO 1 Students are able to understand and explain the meaning and concepts, objectives and functions within the scope of Basic Financial Accounting. ( C2, A2, P2 )	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	0 0 0 0 0 0
2	Sub CLO 2 Students are able to understand and explain the meaning of entity concepts and basic accounting equations. ( C2, A2, P2 )	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	5 0 0 0 0 0
3	Sub CLO 3 Students are able to explain and develop strategies Branding (C2, A4, P2)	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	5 0 0 0 0 0
4	Sub CLO 4 Students are able to explain the process of recording, classifying financial transaction data. ( C2, A2, P2 )	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0)	5 0 0 0

		Presentation (0)	0
		Participation (0)	0
5	Sub CLO 5 Students are able to explain trial balance and adjusting journal (C2, A2, P2)	Case Tasks (5)	5
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
6	Sub CLO 6 Students are able to explain worksheets and be able to prepare financial reports (C2, A2, P2)	Case Tasks (5)	5
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
7	Sub CLO 7 Students are able to explain the meaning and application of accounting for trading companies (C2, A2, P2)	Case Tasks (5)	5
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
<b>8</b>	<b>Mid Exam</b>	<b>WRITING TEST</b>	<b>30</b>
9	Sub CLO 9 Students are able to explain special journals, purchase journals and cash disbursements journals, sales journals and cash receipts (C2, A2, P2)	Case Tasks (5)	5
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
10	Sub CLO 10 Students are able to explain cash and internal management (C2, A2, P2)	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0


		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
11	Sub-CLO 11 Students are able to explain about securities and bonds (C2, A2, P2)	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
12	Sub-CLO 12 Students are able to explain Accounts Receivable and Bills Receivable (C2, A2, P2)	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
13	Sub-CLO 13 Students are able to explain inventory and inventory handling methods (C2, A2, P2)	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
14	Sub-CLO 14 Students are able to explain and analyze fixed assets. ( C2, A3, P2 )	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0
		Presentation (0)	0
		Participation (0)	0
15	Sub-CLO 15 Students are able to explain long-term investment (C2, A2, P2)	Case Tasks (1)	1
		Project Tasks (0)	0
		Tasks (0)	0
		Writing Test (0)	0

		Presentation (0)	0
		Participation (0)	0
			0
<b>16</b>	<b>Final Exam</b>	<b>WRITING TEST</b>	<b>30</b>
		<b>Total Assessment Weight</b>	<b>100%</b>



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**1st STUDENT ASSIGNMENT PLAN**

<b>Course</b>	<b>Basic Financial Accounting</b>		
<b>Course code</b>	152220273	<b>Credit Point: 3 (4,8 ECTS) (3-0)</b>	<b>Semesters : 2</b>
<b>Lecturer</b>	Suratna		
<b>Task Form</b>	Case (Troubleshooting)		
<b>Task Title</b>	Exercise		
<b>Sub-CPMK6 and Sub-CPMK13</b>	- Students are able to explain worksheets and be able to compile financial reports - Students are able to explain and analyse fixed assets.		
<b>Task Description</b>	Able to make a worksheet Able to make financial reports Able to analyze fixed assets		
<b>Garage Object</b>	Work and service company balance sheets		
<b>Working Method Task</b>	Structured assignments, work on writing or by computer		
<b>Outer Form and Format</b>	Worksheets, working papers, excel, pdf		
<b>Indicators and Rating Weights</b>	Ability to make a balance sheet and the ability to make financial reports weight 10% Ability to analyse fixed assets weight 10%		
<b>Implementation Schedule</b>	3rd and 13th meeting		
<b>Others:</b>	-		
<b>References:</b>	1. Mardiasmo Basic Financial Accounting, Volume 1 & 2 BPFE, UGM Yogyakarta 2. Suwardjono, Introductory Accounting Volume 1 & 2 BPFE UGM Yogyakarta 3. Niswonger, Warren, Reveve & Fees Accounting Principles vol 1&2 Erlanggan Jakarta Publisher 4. Haryono Jusuf, Fundamentals of Accounting Volume 1 & 2, Publisher STIE YKPN Yogyakarta 5. Catur Sasangko, et al, Accounting an Introduction to Volume 1, PPA FEB UI, Salemba Empat Jakarta Publisher		
Yogyakarta, 03 January 2023			
Suratna			



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**2nd STUDENT ASSIGNMENT PLAN**

<b>Course</b>	<b>Basic Financial Accounting</b>		
<b>Course code</b>	152220273	<b>Credit Point: 3 (4,8 ECTS) (3-0)</b>	<b>Semesters : 2</b>
<b>Lecturer</b>	Written Test (Quiz)		
<b>Task Form</b>	Quiz Practice Questions		
<b>Task Title</b>	Brand Analysis		
<b>Sub-CLO11 and Sub-CLO13</b>	<ul style="list-style-type: none"> <li>- Students are able to explain the process of recording, classifying financial transaction data</li> <li>- Students are able to explain special journals, purchase journals and cash disbursements journals, sales journals and cash receipts</li> </ul>		
<b>Task Description</b>	<ul style="list-style-type: none"> <li>- Create and record financial transaction data</li> <li>- Create Special Journals (purchases journal, expense journal, sales journal and cash receipts journal)</li> </ul>		
<b>Garage Object</b>	Worksheets, Excel, Word, PDF		
<b>Task Work Method</b>	Structured assignments, work on writing or by computer		
<b>Outer Form and Format</b>			
<ul style="list-style-type: none"> <li>- Transaction journal</li> <li>- Purchases journal, cash disbursement journal, sales journal and cash receipts journal</li> </ul>			
<b>Indicators and Rating Weights</b>			
<ul style="list-style-type: none"> <li>- Ability to create financial transaction data with a weight of 5%</li> <li>- Ability to make special journals Weight 5%</li> </ul>			
<b>Implementation Schedule</b>			
3rd and 9th meeting			
<b>Others:</b>			
-			
<b>References:</b>			
<ol style="list-style-type: none"> <li>1. Mardiasmo Basic Financial Accounting, Volume 1 &amp; 2 BPFE, UGM Yogyakarta</li> <li>2. Suwardjono, Introductory Accounting Volume 1 &amp; 2 BPFE UGM Yogyakarta</li> <li>3. Niswonger, Warren, Reveve &amp; Fees Accounting Principles vol 1&amp;2 Erlanggan Jakarta Publisher</li> </ol>			

4. Haryono Jusuf, Fundamentals of Accounting Volume 1 & 2, Publisher STIE YKPN Yogyakarta
5. Catur Sasangko, et al, Accounting an Introduction Volume 1, PPA FEB UI, Salemba Empat Jakarta Publishe

Yogyakarta, 03 January 2023

HUMAM SANTOSO UTOMO

