

MODULE HANDBOOK

ACCOUNTING



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

ENDORSEMENT PAGE



**MODULE HANDBOOK
ACCOUNTING
STATISTICS UNDERGRADUATE PROGRAM
DEPARTMENT OF STATISTICS
INSTITUT TEKNOLOGI SEPULUH NOPEMBER**

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

MODULE HANDBOOK

ACCOUNTING

Module name	ACCOUNTING	
Module level	Undergraduate	
Code	SS234633	
Course (if applicable)	ACCOUNTING	
Semester	7	
Person responsible for the module	Dr. Ir. Setiawan, M.S	
Lecturer	Dr. Ir. Setiawan, M.S	
Language	Bahasa Indonesia and English	
Relation to curriculum	Undergraduate degree program, elective, 7 th semester.	
Type of teaching, contact hours	Case method	
Workload	1. Lectures [L]: 3 x 50 = 150 minutes per week. 2. Exercises and Assignments [EA]: 3 x 60 = 180 minutes (3 hours) per week. 3. Independent Learning [IL]: 3 x 60 = 180 minutes (3 hours) per week.	
Credit points	3 credit points (SKS) Equivalent to 4.8 ECTS	
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 PLOs	CLO. 1 Able to apply statistical methods in the business sector CLO.2 Able to apply risk theory in the financial industry CLO.3 Able to communicate effectively and work together in interdisciplinary and multidisciplinary teams CLO.4 Have professional responsibility and ethics CLO.5 Able to motivate themselves to think creatively and learn throughout life	PLO-7 PLO-9 PLO-10
Content	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.
Assessment and its weight	Study Case(25%) Project(30%) Cognitive - Midterm Exam(20%) Cognitive - Final Exam (25%)
Media employed	LCD, whiteboard, websites (myITS Classroom), zoom
Reading list	<ol style="list-style-type: none"> 1. Fresss W.R. 2005. Accounting. 1st edition. Internasional Student Thomson South-WesternHill. 2. 2. Weyangandt, K. and Kieso. 2014. Financial Accounting. 9th edition. John Wiley dan Sons, Inc.



**INSTITUT TEKNOLOGI SEPULUH NOPEMBER
FAKULTAS SAINS DAN ANALITIKA DATA
PROGRAM STUDI SARJANA STATISTIKA
DEPARTEMEN STATISTIKA**

**RENCANA PEMBELAJARAN SEMESTER/
SEMESTER LEARNING PLAN**


MATA KULIAH (MK)/ Course	KODE/ Code	Rumpun MK/ Course Group	BOBOT (sks)/ Weight (credit)		SEMESTER/ Semester	Tgl Penyusunan/ Drafting Date
AKUNTANSI/ ACCOUNTING	SS234633	Statistika Ekonomi dan Finansial	T=3	P=0	VII	Januari 2023
OTORISASI/ AUTHORIZATION	Pengembang RPS/ RPS Developer		Koordinator RMK/ Course Group Coordinator		Ketua PRODI/ Head of Department	
	Dr. Ir. Setiawan, M.S		Dr. Ir. Setiawan, M.S		Dr. Kartika Fithriasari, M.Si	
Capaian Pembelajaran (CP)/ Learning Achievement	CPL-PRODI yang dibebankan pada MK/ PLO					
	CPL-7	Mampu menggunakan perangkat komputasi modern untuk menyelesaikan permasalahan statistik				
	CPL-9	Mampu menerapkan metode statistika dengan tepat serta mengevaluasinya untuk menganalisis permasalahan teoritis dan riil				
	CPL-10	Mampu menerapkan metode Statistika Bisnis, Industri, Ekonomi Finansial, Sosial Kependudukan, Lingkungan atau Kesehatan yang berbasis Komputasi pada permasalahan riil				
	<i>PLO-7</i>	<i>Able to use modern computing devices to solve statistical problems</i>				
	<i>PLO-9</i>	<i>Able to apply statistical methods correctly and evaluate them to analyze theoretical and real problems</i>				
	<i>PLO-10</i>	<i>Able to apply Computing-based Business, Industrial, Financial Economic, Social Population, Environmental or Health Statistics methods to real problems</i>				
	Capaian Pembelajaran Mata Kuliah (CPMK)/ CLO					
	CPMK 1 Mampu menerapkan metode statistika di sektor bisnis CPMK 2. Mahasiswa mampu menerapkan teori risiko dalam industri keuangan CPMK 3. Mampu berkomunikasi secara efektif dan bekerja sama dalam tim interdisiplin dan multidisiplin					

	<p>CPMK 4. Memiliki tanggung jawab dan etika profesional CPMK 5. Mampu memotivasi diri untuk berpikir kreatif dan belajar sepanjang hidup</p> <p><i>CLO. 1 Able to apply statistical methods in the business sector</i> <i>CLO.2 Able to apply risk theory in the financial industry</i> <i>CLO.3 Able to communicate effectively and work together in interdisciplinary and multidisciplinary teams multidisciplinary teams</i> <i>CLO.4 Have professional responsibility and ethics</i> <i>CLO.5 Able to motivate themselves to think creatively and learn throughout life</i></p>																								
	<p>Matrik CPL – CPMK <i>PLO-CLO Matrix</i></p> <table border="1"> <thead> <tr> <th></th> <th>CPL-7</th> <th>CPL-9</th> <th>CPL-10</th> </tr> </thead> <tbody> <tr> <td>CPMK-1</td> <td>✓</td> <td></td> <td></td> </tr> <tr> <td>CPMK-2</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td>CPMK-3</td> <td></td> <td></td> <td>✓</td> </tr> <tr> <td>CPMK-4</td> <td>✓</td> <td>✓</td> <td></td> </tr> <tr> <td>CPMK-5</td> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table>		CPL-7	CPL-9	CPL-10	CPMK-1	✓			CPMK-2		✓		CPMK-3			✓	CPMK-4	✓	✓		CPMK-5	✓		
	CPL-7	CPL-9	CPL-10																						
CPMK-1	✓																								
CPMK-2		✓																							
CPMK-3			✓																						
CPMK-4	✓	✓																							
CPMK-5	✓																								
<p>Deskripsi Singkat MK/ Course Description</p>	<p>Mata kuliah ini bertujuan untuk memberikan bekal bagi mahasiswa agar setelah lulus dapat bekerja di bidang ekonomi, keuangan dan aktuaris, misalnya di industri keuangan atau menjadi aktuaris. Metode pembelajaran dilakukan secara komprehensif dan mencakup penugasan kelompok. Sedangkan evaluasi dilakukan secara obyektif secara tertulis dan observasi. Mata Kuliah ini merupakan salah satu mata kuliah yang dapat disamakan oleh Persatuan Aktuaris Indonesia (PAI) yaitu modul A40 (akuntansi)</p> <p><i>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.</i></p>																								
<p>Bahan Kajian: Materi Pembelajaran/ Course Material</p>	<p>Matematika, Metode Statistika untuk Ekonomi atau Finansial, Pemrosesan data, Deskripsi dan Eksplorasi, Metode Statistika, Pemodelan Statistika</p> <p><i>Mathematics, Statistical Method for Economics and Financial, Data Processing, Description and Exploration, Statistical Method, Statistical Modeling</i></p>																								
<p>Pustaka/ References</p>	<p>Utama/Primary:</p> <p>1. Fresss W.R. 2005. Accounting. 1st edition. Internasional Student Thomson South-WesternHill.</p> <p>Pendukung/Secondary:</p>																								

	1. Weyangandt, K. and Kieso. 2014. Financial Accounting. 9th edition. John Wiley dan Sons, Inc						
Dosen Pengampu/ <i>Lecturers</i>	Dr. Ir. Setiawan, M.S.; Santi Puteri R, M.Si, Ph.D						
Matakuliah syarat/ <i>Pre-requisite Course</i>	-						
Mg Ke- Week	Kemampuan akhir tiap tahapan belajar (Sub-CPMK) <i>Final capability for each learning step</i>	Penilaian <i>Evaluation</i>		Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, <i>[Estimasi Waktu]</i>		Materi Pembelajaran <i>[Pustaka]</i> <i>Learning Material [References]</i>	Bobot Penilaian (%) <i>Evaluation Weight (%)</i>
		Indikator <i>Indicator</i>	Kriteria & Bentuk <i>Criteria and Format</i>	Luring <i>Offline</i>	Daring <i>Online</i>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Mampu memahami pengertian dan penerapan akuntansi dan bisnis			TM: 3x50" LT: 3x60" BM: 3x60"		Pengantar Akuntansi dan Perusahaan	
2	Mampu memahami analisis transaksi dalam bisnis			TM: 3x50" LT: 3x60" BM: 3x60"		Transaksi Bisnis dan Persamaan Akuntansi	
3	Dapat menjelaskan Anuitas Tertentu			TM: 3x50" LT: 3x60" BM: 3x60"		Analisis Transaksi	

4	Mampu menyelesaikan permasalahan Anuitas Umum			TM: 3x50" LT: 3x60" BM: 3x60"			
5	Mampu memahami <i>matching concept dan adjusting process</i>			TM: 3x50" LT: 3x60" BM: 3x60"		Proses Penyesuaian	
6	Mampu memahami <i>Completing The Accounting Cycle;</i> Mampu memahami <i>Accounting</i> <i>4. Able to understand Completing The Accounting Cycle;</i> <i>5. Able to understand Accounting System and Internal Control;</i>			TM: 3x50" LT: 3x60" BM: 3x60"		Menyelesaikan Siklus Akuntansi	
7	Dapat menerapkan dan menganalisa tingkat pengembalian Modal			TM: 3x50" LT: 3x60" BM: 3x60"			
8	ETS/Midterm						
9	Mampu memperhitungkan <i>Accounting for Merchandising Control Cash;</i>			TM: 3x50" LT: 3x60" BM: 3x60"			

10	Mampu memperhitungkan <i>Receivables</i>			TM: 3x50" LT: 3x60" BM: 3x60"		Laporan Keuangan (L/R; LPK; Laporan Arus Kas)	
11	Mampu memperhitungkan <i>Inventories;</i>			TM: 3x50" LT: 3x60" BM: 3x60"		Kas & Piutang	
12	Mampu memperhitungkan <i>Fixed Asset and Intangible Assets;</i>			TM: 3x50" LT: 3x60" BM: 3x60"		Persediaan	
13-15	Mampu menganalisis <i>Financial Statement</i> Mampu memperhitungkan <i>Current Liabilities;</i>			TM: 3x3x50" LT: 3x 3x60" BM: 3x 3x60"		Aset Tetap & Aset Tak Berwujud	
16	Evaluasi Akhir Semester / Ujian Akhir Semester/<i>Final Exam</i>						

	RENCANA ASESMEN & EVALUASI <i>Assessment and Evaluation Plan</i> Program Studi Sarjana Statistika / <i>Statistics Undergraduate Program</i> AKUNTANSI / ACCOUNTING		RA&E
			SLK-33
Kode MK: SS234633 <i>Course Code:</i> SS234633	Bobot sks (T/P): 3 <i>CREDITS : 3</i>	Rumpun MK: Statistika Ekonomi dan Finansial <i>Course cluster:</i> Economics and Financial Statistics	Smt: VII <i>Semester VII</i>
OTORISASI <i>AUTHORIZATION</i>	Penyusun <i>Author</i> Dr. Ir. Setiawan, M.S.; Santi Puteri R, M.Si, Ph.D	Koordinator RMK <i>Coordinator of course cluster</i> Dr. Ir. Setiawan, M.S.	Kaprodi <i>Head of Department</i> Dr. Kartika F, M.Si.

Mg ke (1)	Sub CP-MK (2)		Bentuk Asesmen (Penilaian) / <i>Evaluation Type</i> (3)	Bobot / <i>Scoring</i> (%) (4)
	No	Kemampuan akhir / <i>Final Capability</i>		
1		Mampu memahami pengertian dan penerapan akuntansi dan bisnis		
2		Mampu memahami analisis transaksi dalam bisnis		
3		Dapat menjelaskan Anuitas Tertentu		
4		Mampu menyelesaikan permasalahan Anuitas Umum		
5		Mampu memahami <i>matching concept dan adjusting process</i>		
6		Mampu memahami <i>Completing The Accounting Cycle;</i> Mampu memahami <i>Accounting</i>		

		4. <i>Able to understand Completing The Accounting Cycle;</i> 5. <i>Able to understand Accounting System and Internal Control;</i>		
7		Dapat menerapkan dan menganalisa tingkat pengembalian Modal		
8		Evaluasi Tengah Semester <i>Mid Semester Evaluation</i>		
9		Mampu memperhitungkan <i>Accounting for Merchandising Control Cash;</i>		
10		Mampu memperhitungkan <i>Receivables</i>		
11		Mampu memperhitungkan <i>Inventories;</i>		
12		Mampu memperhitungkan <i>Fixed Asset and Intangible Assets;</i>		
13-15		Mampu menganalisis <i>Financial Statement</i> Mampu memperhitungkan <i>Current Liabilities;</i>		
16		Evaluasi Akhir <i>Final Evaluation</i>		
Total Bobot Penilaian				100%