Syllabus

EKA 2043 – Introduction to Accounting Laboratory
Study Program: Bachelor Degree in Accounting
Economics and Business Faculty
I. CODE/ CREDITS        : EKA 2043 / 2 Credits
II. COURSE             : Introduction to Accounting Laboratory
III. STUDY PROGRAM     : Bachelor Degree (S1)
IV. DESCRIPTION AND OBJECTIVES : 
   This course discusses the process of accounting in service or trade company. Students are expected to be able to demonstrate accounting cycle. The objectives of this course are that students are expected to be able to analyse and record the transactions into journal, they are able to record those transaction into ledger, prepare the balance sheet whose the balance is not suitable, determine when the adjusted entries paragraph needed, arrange the financial statement.

V. PREREQUISITE COURSES : ACCOUNTING PRINCIPLES I
VI. **HAND BOOK AND REFERENCES:**
1. **HAND BOOK:**
   b. Accounting, edisi 7 Horngren/Harrison
2. Other Reference: PSAK No. 1 per 1 September 2007, by IAI.

VII. **LEARNING METHOD:**
Lecturing, Group Discussion, Question and Answer, Case study, Presentation, Ceramah, Diskusi Kelompok, Tanya-Jawab, Studi Kasus, Paper/Makalah, Presentasi

VIII. **MEDIA:**
Whiteboard, Microphone, Internet, Overhead Projector (OHP), LCD Projector, Computer, Internet

IX. **ATTENDANCE:**
Students must fulfill 80% attendance in order to join the final test.

X. **GRADING PRACTICES:**
1. Mid Term Test 35%
2. Class Participation, Presentation, quiz 25%
3. Final Test 40%
XI. **GRADE:**

80 <= Score < 100 = A (Excellent)

68 <= Score < 80 = B (Very Good)

56 <= Score < 68 = C (Good)

45 <= Score < 56 = D (Poor)

0 <= Score < 45 = E (Failed)

XII. **COURSE DETAILS AND SCHEDULE**

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<td><strong>FINAL TEST – CLOSED BOOK</strong></td>
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Prepared By:

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