

Module designation	<i>Business Accounting (AGB P11)</i>
Semester(s) in which the module is taught	<i>5th semester</i>
Person responsible for the module	<i>Widyawati</i>
Language	<i>English</i>
Relation to curriculum	<i>Compulsory module</i>
Teaching methods	<i>lecture, lesson, case, discussion</i>
Workload	<ul style="list-style-type: none"> ▪ 100 minutes of lecture and discussion per week ▪ 120 minutes of structured tasks per week ▪ 190 minutes of independent activity per week ▪ 100 minutes of laboratory work
Credit points	<i>3 (lesson 2 and lab works 1) = 4.8 ECTS</i>
Required and recommended prerequisites for joining the module	-
Module objectives/intended learning outcomes	<ol style="list-style-type: none"> 1. <i>Able to understand and explain the concept of accounting and business</i> 2. <i>Able to apply the accounting concept and technology in agricultural business.</i> 3. <i>Able to make decisions and perform accounting and business simulation</i> 4. <i>Able to monitor, control and evaluate accounting and business project in agriculture sectors</i>
Content	<i>This course aims to provide conceptual understanding of accounting principles, accounting and company activities, accounting equations, accounts, accounting cycles, balance sheets, closing journals, reverse journals, accounting for manufacturing companies, cash and securities.</i>
Exams and assessment formats	<i>Lecture, case study and report</i>
Study and examination requirements	<ul style="list-style-type: none"> ▪ 5% <i>participative activity</i> ▪ 55% <i>case study analysis</i> ▪ 5% <i>quizzes</i> ▪ 10% <i>course work</i> ▪ 10% <i>midterm examination</i> ▪ 15% <i>final examination</i>
Reading list	<ol style="list-style-type: none"> 1. <i>Haryono, Yusuf, Dasar – dasar Akuntansi 1- 2</i> 2. <i>Son Haji, Pengantar Akuntansi</i> 3. <i>Horngren, Harison, Robinson, Secokusumo, Akuntansi di Indonesia</i> 4. <i>Eldon S Hendrikson, Michael E Van Dreda, Teori Akuntansi</i> 5. <i>Soemarso, SR. Akuntansi Suatu Pengantar</i> 6. <i>Johansen, H.G., 1990, Agriculture Financial, Mac Grow Hill, Book Company, New York</i> 7. <i>Kotler, 2003. Marketing Management; Analysis, Planning, Implementation, and Control,</i> 8. <i>Prentice Hall-International edition, New Jersey</i>