

UNIVERSITAS INDONESIA  
FACULTY OF ECONOMICS AND BUSINESS  
DEPARTEMENT OF ACCOUNTING  
UNDERGRADUATE PROGRAM

SYLLABUS  
AKUNTANSI KEUANGAN 1 (FINANCIAL ACCOUNTING 1)  
ECAU601201  
SEMESTER I 2020/2021

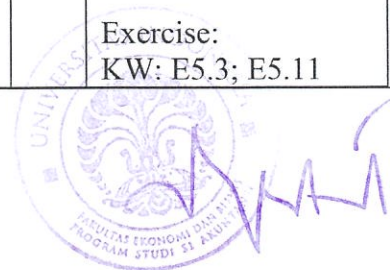
No.	Nama Pengajar	Alamat E-mail
<b>Reguler</b>		
1	Dr. Aria Farah Mita S.E., M.S.M /Dr. Lianny Leo S.E., M.Si., BAP.	farah_mj@yahoo.com / llianny11@gmail.com
2	Dr. Taufik Hidayat S.E., Ak., M.M /Selvy Monalisa S.E., M.B.A.	taufikwalhidayah@yahoo.com /selvy_monalisa@yahoo.com
3	Viska Anggraita S.E., M.S.Ak./Rosita Uli Sinaga S.E., Ak., BAP	viska257@gmail.com
4	Dr. Sylvia Veronica Nalurita Purnama Siregar S.E./ Elok Tresnaningsih M.S.Ak	sylvia.veronica@ui.ac.id/ elok.tres@gmail.com
5	Rallyati M.Ak./ Dr. Taufik Hidayat S.E., Ak., M.M	rally222@gmail.com / taufikwalhidayah@yahoo.com
6	Dr. Dini Marina S.E., M.Comm., DEA	dini.marina@ui.ac.id
<b>Ekstensi</b>		
1	Viska Anggraita S.E., M.S.Ak	viska257@gmail.com
2	Rallyati M.Ak./Sihol Parulian Aritonang, MBA	rally222@gmail.com / sihol.aritonang@gmail.com
<b>KKI</b>		
1	Dr. Dini Marina S.E., M.Comm., DEA	dini.marina@ui.ac.id
2	Cut Saskia Rachman S.E., M.Ak. /Rallyati M.Ak	cut.saskia@ui.ac.id / rally222@gmail.com

Subject Code	ECAU601201
Subject Title	Financial Accounting 1
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Introduction to Accounting 1
Role and Purposes	The Learning Goal of this subject is applying technical competence in Accounting Related Fields. The learning outcomes to be achieved in this subject is applying technical competence in Financial Accounting. In order to achieve that learning outcome, students will be able to apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events (T1), evaluate the appropriateness of accounting

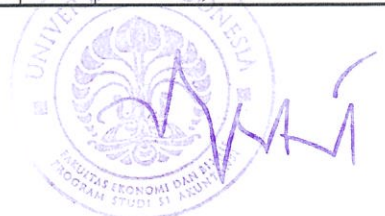




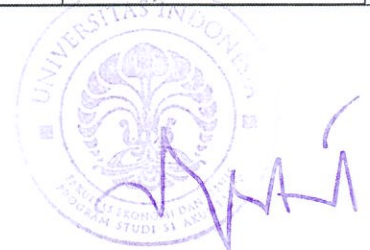
	2	<b>Accounting Information Systems</b> <ul style="list-style-type: none"> <li>Accounting Information System</li> <li>The Accounting Cycle</li> <li>Adjusting Entries</li> <li>Cash-Basis Accounting vs Accrual-Basis Accounting</li> <li>Using Reversing Entries</li> </ul> <b>Elements and Usefulness of Financial Statements:</b> <ul style="list-style-type: none"> <li>Statement of Profit or Loss and Other Comprehensive Income</li> <li>Statement of Financial Position</li> <li>Statement of Changes in Owner's Equity</li> <li>Statement of Cash Flow</li> <li>Notes to Financial Statement</li> </ul>	a	KW Ch 3 Appendix 3A Appendix 3B  Kerangka Konseptual Pelaporan Keuangan  Exercise: KW: E3.1; E3.5; E3.15; E3.16
	3	<b>Statement of Profit or Loss and Other Comprehensive Income</b> <ul style="list-style-type: none"> <li>Statement of Profit or Loss and Other Comprehensive Income</li> <li>Format on the Statement of Profit or Loss and Other Comprehensive Income</li> <li>Reporting within the Statement of Profit or Loss and Other Comprehensive Income</li> <li>Discontinued Operations</li> <li>Other Reporting Issues</li> </ul>	a	KW Ch 4 LL Ch 19 PSAK 1  Case study: Statement of Profit or Loss and Other Comprehensive Income of listed companies (by nature vs by function)  Exercise: KW: E4.4; E4.17 (a)
	4	<b>Statement of Financial Position</b> <ul style="list-style-type: none"> <li>Usefulness of Statement of Financial Position</li> <li>Limitations of Statement of Financial Position</li> <li>Classification in Statement of Financial Position</li> </ul>	a	KW Ch 5 PSAK 1 LL Ch 19 Case study: Statement of financial position of listed companies (classified vs unclassified)  Exercise: KW: E5.3; E5.11



	5	<b>Statement of Cash Flows</b> <ul style="list-style-type: none"> <li>• Preparation of the Statement of Cash flows: Direct &amp; Indirect Method</li> <li>• Special Problems in Statement Preparation <ul style="list-style-type: none"> <li>• Interest and dividend</li> <li>• Gross or net amount</li> </ul> </li> </ul>	a	KW ch 23 LL Ch 24 PSAK 2 Case study: Statement of cash flow, indirect vs direct  Exercise: KW: P23.6; P23.7
	6	<b>Revenue Recognition</b> <ul style="list-style-type: none"> <li>• Overview of revenue recognition</li> <li>• The five steps process</li> <li>• Other revenue recognition issues</li> <li>• Presentation &amp; Disclosure</li> </ul>	a	KW Ch 18 LL Ch 11 PSAK 72 (2017)  Exercise: KW: E18.2; E18.3; E18.5; E18.9
	7	<b>Inventories</b> <ul style="list-style-type: none"> <li>• Physical Goods Included in Inventory</li> <li>• Recognition</li> <li>• Cost Flow Assumption</li> <li>• Lower-of-Cost-or-Net Realizable Value (LCNRV)</li> <li>• The Gross Profit Method of Estimating Inventory</li> <li>• Presentation &amp; Disclosure</li> </ul>	a	KW Ch 8 & 9 LL Ch 9 PSAK 14 (ver 2014)  Exercise: KW: P8.1; P8.4, P8.6, P9.2, P9.5
	8	<b>Acquisition and Disposition of Property, Plant, and Equipment (PPE)</b> <ul style="list-style-type: none"> <li>• Acquisition of PPE</li> <li>• Valuation of PPE</li> <li>• Costs Subsequent to Acquisition</li> <li>• Dispositions of PPE</li> <li>• Dismantling Cost</li> <li>• Borrowing Cost</li> </ul>	a	KW Ch 10 LL Ch 3, 7 PSAK 16 PSAK 26 ISAK 9  AK Ch 10  Exercise: KW: P10.3, P10.4, P10.7
	9	<b>Special Issues on Property, Plant, and Equipment</b> <ul style="list-style-type: none"> <li>• Depreciation method</li> <li>• Depletion</li> <li>• Revaluation</li> <li>• Presentation &amp; Disclosure</li> </ul>	a	KW Ch 11 Appendix 11A LL Ch 3 PSAK 26 PSAK 16  Exercise: KW: P 11.7, P11.9, P11.12, P11.13

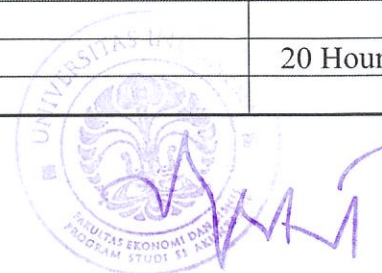


	10	<b>Investment Property and Non-Current Asset Held for Sale</b> <ul style="list-style-type: none"> <li>Investment Property (PSAK 13) <ul style="list-style-type: none"> <li>Recognition</li> <li>Measurement (Cost Model vs Fair Value Model)</li> <li>Transfer</li> <li>Derecognition</li> <li>Presentation &amp; Disclosure</li> </ul> </li> <li>Non-current Asset Held for Sale (PSAK 58) <ul style="list-style-type: none"> <li>Recognition</li> <li>Measurement (incl. Impairment)</li> <li>Derecognition</li> <li>Presentation &amp; Disclosure</li> </ul> </li> </ul>	a	LL Ch 5 & 22 AK Ch 11 PSAK 13 ISAK 31 PSAK 58  Exercise: LL : E5.2, E22.2, E22.3, CS22.2
	11	<b>Intangible Assets</b> <ul style="list-style-type: none"> <li>Intangible Asset Issues</li> <li>Types of Intangible Assets</li> <li>Goodwill</li> <li>Research and Development Costs</li> <li>Presentation &amp; Disclosure</li> </ul>	a	KW 12 LL Ch 6 PSAK 19 (rev 2015) ISAK 14  Exercise: KW: E12.3, E12.12, P12.1, P12.2
	12	<b>Impairment of Non-Financial Assets (Property, Plant, and Equipment; Investment Property; Intangible Asset)</b> <ul style="list-style-type: none"> <li>Identifying Impairment</li> <li>Measuring Recoverable Amount</li> <li>Recognizing Impairment Loss</li> <li>Cash Generating Units</li> <li>Reversing an Impairment Loss</li> <li>Presentation &amp; Disclosure</li> </ul>	a	LL Ch 8 KW Ch 11 PSAK 48 (rev 2014)  Exercise: KW: E11.18, E11.19 LL : P8.2, LL E 8.1
	13	<b>Provisions, and Contingencies</b> <ul style="list-style-type: none"> <li>Provisions</li> <li>Contingent Liabilities</li> <li>Contingent Assets</li> <li>Presentation &amp; Disclosure</li> </ul>	a	KW Ch 13 LL Ch 14 PSAK 57  Exercise: KW: E13.7, E13.18, P13.5, P13.10





	14	<b>Accounting for Pension and Post-retirement Benefit</b> <ul style="list-style-type: none"><li>• Nature of Pension Plan</li><li>• Accounting for Pension</li><li>• Using a Pension Worksheet</li><li>• Reporting Pension Plan in Financial Statements</li></ul>	a	AKM2 Modul PSAK 24 KW Ch 20 LL Ch 12 PSAK 24 ISAK 15  Exercise: KW: P20.1, P20.4, P20.5, P20.10																			
Teaching /Learning Methodology	Teaching method uses active lecturing and class discussions, in which students achieve the study objectives by discussing and completing related problems or cases under the guidance of lecturer. The problems and cases are taken from the text book and other sources.  Posttests and quizzess will also be administered in several sessions. Students are also required to attend the tutorial sessions and practicum to improve their technical skill related to all topics in this subject. The students will be required by tutor to complete the problems, quizzes, and home works.																						
Assessment Method in Alignment with Intended Learning Outcomes  √ = Teaching Learning Activities % = assessed for AOL	<b>Specific Assessment Methods/Tasks</b>	<b>% Weighting</b>																					
			<b>a</b>	<b>b</b>	<b>c</b>																		
	Continuous Assessment	100%																					
	GROUP	15%																					
	Home work (15%)		√	√	√																		
	INDIVIDUAL	85%																					
	Mid Term Exam (20%)		100%																				
	Final Exam (20%)		100%																				
	Post tests (15%)		√	√	√																		
	Quizzes (15%)		√	√	√																		
	Tutorial (15%)		√	√	√																		
Details of learning methods	The specific learning methods used in this subject are: 1. Lecturing 2. Small Group Discussion Almost in all sessions, the students will participate in small group discussion. The discussion is designed to raise their curiosity as well as to solve some assignments.																						
Student Study Effort Expected	<table><tr><td colspan="2"><b>Class Contacts:</b></td><td></td></tr><tr><td>Lectures</td><td></td><td>28 Hours</td></tr><tr><td>Tutor</td><td></td><td>20 Hours</td></tr><tr><td>Student discussion</td><td></td><td>4 Hours</td></tr><tr><td colspan="2"><b>Other student study effort:</b></td><td></td></tr><tr><td>Preparation for project/assignment/tests</td><td></td><td>20 Hours</td></tr></table>					<b>Class Contacts:</b>			Lectures		28 Hours	Tutor		20 Hours	Student discussion		4 Hours	<b>Other student study effort:</b>			Preparation for project/assignment/tests		20 Hours
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Preparation for project/assignment/tests		20 Hours																					



Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> <li>1. Kieso, Donald E., dan Jerry Weygandt, Warfield, Terry., <b>Intermediate Accounting, IFRS Edition, 3rd edition</b>, John Wiley and Sons, 2018 (KW)</li> <li>2. Lau, Peter and Lam, Nelson, <b>Intermediate Financial Reporting: An IFRS Perspective 3rd ed</b>, McGraw-Hill, 2017 (LL)</li> <li>3. Relevant PSAK and KKPK.</li> </ol> <p>e-learning sources:</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.ifrs.org">www.ifrs.org</a></li> <li>2. <a href="http://www.iaiglobal.or.id">www.iaiglobal.or.id</a></li> <li>3. <a href="http://www.iasplus.com">www.iasplus.com</a></li> </ol>
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