



UNIVERSITAS INDONESIA
FAKULTAS EKONOMI & BISNIS
DEPARTEMEN AKUNTANSI
PROGRAM STUDI S1 REGULER

SYLLABUS
PENGANTAR AKUNTANSI (INTRODUCTION TO ACCOUNTING)
ECAU601104
ODD SEMESTER 2020/2021

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Subject Code	ECAU601104
Subject Title	Introduction to Accounting
Credit Value	3
Level	1
Pre-requisite/ Co-requisite/ Exclusion	-
Role and Purposes	The Learning Goal of this subject is understanding basic competence in economics and business. The learning outcomes to be achieved in this subject is applying accounting principles to transactions and events. To achieve that learning outcome, students must be able to apply accounting cycles for services and merchandise company.
Subject Learning Outcomes	Upon completion of the subject, student will be able to: Able to apply accounting cycles for services and merchandise company.

Subject Synopsis/ Indicative Syllabus	Session	Topics	LO	Required Reading/Exercise
	1	Introduction to Accounting and Business <ul style="list-style-type: none"> The activities and users associated with accounting Building blocks of accounting: ethics, principles and assumptions (IFRS, PSAK, including ETAP and EMKM) The Accounting Equation Business Transaction and the Accounting Equation Financial Statements 	1	WKK Ch 1 P1.1 P1.2
	2	The Recording Process <ul style="list-style-type: none"> Using Accounts to Record Transactions Journal Posting Journal Entries to Account Trial Balance 	1	WKK Ch 2 Quiz 1 E2.8 E2.9
	3	Adjusting the Accounts <ul style="list-style-type: none"> Accrual basis and adjusting entries Recording Adjusting Entries Process of adjusted Trial Balance 	1	WKK Ch 3 Quiz 2 E3.13 E3.16
	4	Completing the Accounting Cycle <ul style="list-style-type: none"> Prepare a worksheet Closing Entries and Post Closing Trial Balance Accounting Cycle Presentation Classified Statement of Financial Position 	1	WKK Ch 4 Quiz 3 E4.7 E4.13
	5	Accounting for Merchandising Operation <ul style="list-style-type: none"> Merchandising operation and inventory systems Perpetual and Periodic inventory systems Accounting cycle for merchandising operation 	1	WKK Ch 5 Quiz 4 E5.3 E5.18
	6	Inventories <ul style="list-style-type: none"> Classifying Inventory Inventory Cost Flow Method (FIFO, Average) under Perpetual and Periodic Method Effect of Inventory Error Presentation Inventory in FS 	1	WKK Ch 6 Quiz 5 E6.7 E6.15
	7 (Collaborative Learning – Case Study: Bank Reconciliation)	Accounting Information Systems <ul style="list-style-type: none"> Basic Accounting Information System Nature and Purpose Subsidiary Ledger Record transaction in special journal Fraud, Internal Control and Cash <ul style="list-style-type: none"> Fraud and Principles of Internal Control Internal Control to Cash Control Features to Bank Accounts Presentation Cash in FS 	1 1	WKK Ch 7 Quiz 6 WKK Ch 8
	MIDTERM EXAM			
	Session	Topics	LO	Required Reading/Exercise

	8	Accounting for Receivables <ul style="list-style-type: none"> Recognize Receivables Value Account Receivables Notes Receivables Value Notes Receivables Presentation Accounts Receivables in FS 	1	WKK Ch 9 E9.4 P9.2
	9	Fixed Assets, Natural Resources and Intangible Assets <ul style="list-style-type: none"> Accounting for Plant Assets Accounting Methods for Depreciation Disposal of Plant Assets Exchange of Plant Assets Natural Resources and Intangible Assets Presentation Fixed & Intangible Assets in FS 	1	WKK Ch 10 Quiz 7 E10.3 E10.7 E10.12
	10	Current Liabilities <ul style="list-style-type: none"> Current Liabilities Account Presentation Current Liabilities in FS Corporations: Organization and Capital Stock Transactions <ul style="list-style-type: none"> Major Characteristics of a Corporation Issuance Stocks (Ordinary shares only, excluding Preferred shares) Treasury Stock transactions Presentation Stockholders' Equity Section in FS 	1 1	WKK Ch 11 Quiz 8 E11.6 E11.9 WKK Ch13 P13.1 P13.2 P13.5
	11	Corporations: Dividends, Retained Earnings, and Income Reporting <ul style="list-style-type: none"> Cash Dividends Stock Dividends Retained Earnings and SHE Presentation Income Statements Presentation 	1	WKK Ch 14 Quiz 9 E14.2 P14.1
	12	Long Term Liabilities (LTL) <ul style="list-style-type: none"> Major Characteristics of Bonds Accounting for Bonds Payable Amortization Method of Bonds Payable (Straight Line only, Appendix 15B) Long Term Notes Payable Presentation LTL in FS 	1	WKK Ch 15 Quiz 10 P15.1 P15.3
	13	Statement of Cash Flow <ul style="list-style-type: none"> Reporting Cash Flows Statement of Cash Flows – Indirect and Direct Method 	1	WKK Ch 17 Quiz 11 E17.8 E17.10 P17.9
	14 (Collaborative Learning- Case Study)	Investments <ul style="list-style-type: none"> Accounting for Debt Investments Accounting for Stock Investment Presentation Investment in FS 	1	WKK Ch 16 Quiz 12
		FINAL EXAM		
Teaching/Learning Methodology	1. Active Learning (All Sessions) 2. Collaborative Learning (Session 7 and 14)			

Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed
			1
	Continuous Assessment	100%	
	INDIVIDUAL	100%	
	Mid-term Exam (27.5%)-OPEN BOOKS		100%
	Final Exam (27.5%)-OPEN BOOKS		100%
	Collaborative Learning 2x (5%)		√
	Weekly Quiz (20%) (best 10 of 12)		√
	Homework/Assignment/Participation/Attendance (10%)		√
	Tutorial (10%): Quiz for midterm-exam (5%), Quiz for final-exam (5%)		√
Student Study Effort Expected	Learning Activities:		
	Lectures	29 Hours	
	Collaborative Learning	6 Hours	
	Sub Total	35 Hours	
	Independent Study	42 Hours	
	Preparation for assignment/tests	42 Hours	
	Total	119 Hours	
	Reading List and References	Required Readings: Weygandt, Kimmel, Kieso, “Accounting Principles IFRS Version, Global Edition”, John Wiley & Sons, 2018 (WKK) -- ISBN: 978-1-119-41959-4	
Collaborative Learning	Each group consists of max 3 students . On the collaborative session, students discuss and complete group assignment of Bank Reconciliation (Session 7) and Investments (Session 14).		
Tutorial	Every student has to attend a minimum of 80% tutorial sessions to be eligible to take 2 tutorial quizzes (for midterm exam and for final exam) for all parallel classes.		
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