



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

SYLLABUS
PENGANTAR AKUNTANSI (INTRODUCTION TO ACCOUNTING)
ECAU601104
EVEN SEMESTER 2019/2020

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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. In order to achieve that learning outcome, students must be able to journalize transaction, and prepare the financial statements 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	Topic	LO	Required Reading
	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
	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
	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
	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 	2	WKK Ch 4
	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
	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

	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	WKK Ch 7
			2	WKK Ch 8
	MIDTERM EXAM			
	Session	Topic	LO	Required Reading
	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
	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 and Intangible Assets in FS 	1	WKK Ch 10
	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 Characteristic of a Corporation • Issuance Stocks • Treasury Stock transactions • Presentation Stockholders' Equity Section in FS 	1 2	WKK Ch 11 WKK Ch13
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	

	12	Long Term Liabilities (LTL) <ul style="list-style-type: none"> Major Characteristic of Bond Accounting for Bonds Payable Amortization Method (Straight Line only) Long Term Notes Payable Presentation LTL in FS 	1	WRD Ch 15																					
	13	Statement of Cash Flow <ul style="list-style-type: none"> Reporting Cash Flows Statement of Cash Flows – Indirect and Direct Method 	2	WKK Ch 17																					
	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																					
	FINAL EXAM																								
Teaching/Learning Methodology	1. Active Learning (All Sessions) 2. Collaborative Learning (Session 7 dan 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 Exam (40%) -closed books		100%																						
	Final Exam (35%)-closed books		100%																						
	Collaborative Learning 2x (5%)		√																						
	Weekly Quiz (10%) (best 10 of 12)		√																						
Tutorial (10%): Tutor Laboratory_week 7 (2.5%), Quiz_week 14 (2.5%) and Participation (5%)		√																							
Student Study Effort Expected	<table border="1"> <tr> <td colspan="2">Learning Activities:</td> <td></td> </tr> <tr> <td>Lectures</td> <td></td> <td>29 Hours</td> </tr> <tr> <td>Collaborative Learning</td> <td></td> <td>6 Hours</td> </tr> <tr> <td>Sub Total</td> <td></td> <td>35 Hours</td> </tr> <tr> <td>Independent Study</td> <td></td> <td>42 Hours</td> </tr> <tr> <td>Preparation for assignment/tests/laboratory</td> <td></td> <td>42 Hours</td> </tr> <tr> <td>Total</td> <td></td> <td>119 Hours</td> </tr> </table>				Learning Activities:			Lectures		29 Hours	Collaborative Learning		6 Hours	Sub Total		35 Hours	Independent Study		42 Hours	Preparation for assignment/tests/laboratory		42 Hours	Total		119 Hours
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Reading List and References	Required Readings: 1. 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 in home group, and each focus group will explain about COGS flow of merchandising company (before mid-test) and Investments (before final exam).																								
Laboratory and Tutorial	Every student has to attend in laboratory & tutorial session. The laboratory will be held on week 7 using manager.io. Quiz will be held on week 14.																								

