



UNIVERSITAS INDONESIA
 FAKULTAS EKONOMI & BISNIS
 DEPARTEMEN AKUNTANSI
 PROGRAM STUDI S-1 REGULER

SYLLABUS
 PENGANTAR AKUNTANSI (INTRODUCTION TO ACCOUNTING)
 ECAU601104
 EVEN SEMESTER 2018/2019

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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: 1. journalize transactions based on accounting principles (T1) 2. Prepare financial statements for Services and Merchandising Company. (T2)			
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 Balance Sheet 	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 • Worksheet for Merchandising company 	1	WKK Ch 5
	6 (Collaborative Learning – Case Study)	Inventories <ul style="list-style-type: none"> • Classifying Inventory • Inventory Cost Flow Method • Estimating Inventory • Effect of Inventory Error • Inventory Costing Method Under a Perpetual Inventory System • Presentation Inventory in FS 	1	WKK Ch 6
	7	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 2	WKK Ch 7 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	Plant 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 (LTD) <ul style="list-style-type: none"> Major Characteristic of Bond Accounting for Bond Amortization Method Long Term Notes Payable Presentation LTD in FS 	1	WRD Ch 15
	13 (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
	14	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
	FINAL EXAM			
Teaching/Learning Methodology	1. Active Learning (All Sessions) 2. Collaborative Learning (Session 06, dan 13)			

Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed	
			1	2
	Continuous Assessment	100%		
	INDIVIDUAL	100%		
	Mid Exam (35%) -closed book		70%	30%
	Final Exam (35%)-closed book		75%	25%
	Collaborative Learning (10%)		√	√
	Parallel Quiz by Lecturer (10%) (the best 3 of 6 before and after mid test)		√	√
	Tutorial (5%)		√	√
Laboratory (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/laboratory		42 Hours	
	Total		119 Hours	
Reading List and References	Required Readings: 1. Weygandt, Kimmel, Kieso, "Accounting Principles, International Edition, 12 th edition", John Wiley & Sons, 2016 (WKK)			
Collaborative Learning	Each group consists of max 3 students. Students learn & discuss in focus group about financial statements of merchandising company and Investment. On the collaborative session, they discuss in home group, and each focus group will explain about financial statement of merchandising company (before mid-test) and investment (before final exam)			
Laboratory and Tutorial	Every students have to attend in Laboratory class and tutorial. The laboratory will be held on week 7.			