



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

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

No.	Nama Pengajar	Alamat E-mail
1	Sri Nurhayati S.E., M.M. S.A.S	sri.nurhayati@ui.ac.id
2	Elok Tresnaningsih M.S.Ak	elok.tres@gmail.com
3	Dr. Chaerul D. Djakman S.E., Ak., MBA	cdjakman@gmail.com
4	Prodjo Sunarjanto S.E., M.Ak.	prodjo123@gmail.com
5	Sihol Parulian Aritonang S.E., MBA.	sihol.aritonang@gmail.com
6	Vita Silvira S.E., MBA.	vita.silvira@ui.ac.id
7	Wasilah S.E., M.E.	wasilahnur@gmail.com
8	Selvy Monalisa S.E., M.B.A.	selvi.monalisa@ui.ac.id
9	Edward Tanujaya S.E., M.Sc.	edward_tanujaya@yahoo.com
10	Cut Saskia Rachman S.E., M.Ak. Widhi Astono S.E., MM.	cut.saskia@ui.ac.id / widhiastono17@gmail.com

Subject Code	ECAU601104
Subject Title	<b>Introduction to Accounting</b>
Credit Value	3
Level	1
Pre-requisite/ Co-requisite/ Exclusion	-
Role and Purposes	The Learning Goal of this subject is to understand basic competence in economics and business. The learning outcome is to apply 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	<b>Introduction to Accounting and Business</b> <ul style="list-style-type: none"> <li>The activities and users associated with accounting</li> <li>Building blocks of accounting: ethics, principles and assumptions (IFRS, PSAK, including ETAP and EMKM)</li> <li>The Accounting Equation</li> <li>Business Transaction and the Accounting Equation</li> <li>Financial Statements</li> </ul>	1	WKK Ch 1
2	<b>The Recording Process</b> <ul style="list-style-type: none"> <li>Using Accounts to Record Transactions</li> <li>Journal</li> <li>Posting Journal Entries to Account</li> <li>Trial Balance</li> </ul>	1	WKK Ch 2
3	<b>Adjusting the Accounts</b> <ul style="list-style-type: none"> <li>Accrual basis and adjusting entries</li> <li>Recording Adjusting Entries</li> <li>Process of adjusted Trial Balance</li> </ul>	1	WKK Ch 3
4	<b>Completing the Accounting Cycle</b> <ul style="list-style-type: none"> <li>Prepare a worksheet</li> <li>Closing Entries and Post Closing Trial Balance</li> <li>Accounting Cycle</li> <li>Presentation Classified Balance Sheet</li> </ul>	2	WKK Ch 4
5	<b>Accounting for Merchandising Operation</b> <ul style="list-style-type: none"> <li>Merchandising operation and inventory systems</li> <li>Perpetual and Periodic inventory systems</li> <li>Accounting cycle for Merchandising operation</li> </ul>	1	WKK Ch 5
6 (Collaborative Learning – Case Study)	<b>Inventories</b> <ul style="list-style-type: none"> <li>Classifying Inventory</li> <li>Inventory Cost Flow Method (FIFO, Average)</li> <li>Estimating Inventory</li> <li>Effect of Inventory Error</li> <li>Inventory Costing Method Under a Perpetual Inventory System</li> <li>Presentation Inventory in FS</li> </ul>	1	WKK Ch 6
7	<b>Accounting Information Systems</b> <ul style="list-style-type: none"> <li>Basic Accounting Information System</li> <li>Nature and Purpose Subsidiary Ledger</li> <li>Record transaction in special journal</li> </ul> <b>Fraud, Internal Control and Cash</b> <ul style="list-style-type: none"> <li>Fraud and Principles of Internal Control</li> <li>Internal Control to Cash</li> <li>Control Features to Bank Accounts</li> <li>Presentation Cash in FS</li> </ul>	1  2	WKK Ch 7  WKK Ch 8
<b>MIDTERM EXAM</b>			

Session	Topic	LO	Required Reading
8	<b>Accounting for Receivables</b> <ul style="list-style-type: none"> <li>Recognize Receivables</li> <li>Value Account Receivables</li> <li>Notes Receivables</li> <li>Value Notes Receivables</li> <li>Presentation Accounts Receivables in FS</li> </ul>	1	WKK Ch 9
9	<b>Fixed Assets, Natural Resources and Intangible Assets</b> <ul style="list-style-type: none"> <li>Accounting for Plant Assets</li> <li>Accounting Methods for Depreciation</li> <li>Disposal of Plant Assets</li> <li>Exchange of Plant Assets</li> <li>Natural Resources and Intangible Assets</li> <li>Presentation Fixed and Intangible Assets in FS</li> </ul>	1	WKK Ch 10
10	<b>Current Liabilities</b> <ul style="list-style-type: none"> <li>Current Liabilities Account</li> <li>Presentation Current Liabilities in FS</li> </ul> <b>Corporations: Organization and Capital Stock Transactions</b> <ul style="list-style-type: none"> <li>Major Characteristic of a Corporation</li> <li>Issuance Stocks</li> <li>Treasury Stock transactions</li> <li>Presentation Stockholders' Equity Section in FS</li> </ul>	1 2	WKK Ch 11  WKK Ch13
11	<b>Corporations: Dividends, Retained Earnings, and Income Reporting</b> <ul style="list-style-type: none"> <li>Cash Dividends</li> <li>Stock Dividends</li> <li>Retained Earnings and SHE Presentation</li> <li>Income Statements Presentation</li> </ul>	1	WKK Ch 14
12	<b>Long Term Liabilities (LTL)</b> <ul style="list-style-type: none"> <li>Major Characteristic of Bond</li> <li>Accounting for Bonds Payable</li> <li>Amortization Method (Straight Line only)</li> <li>Long Term Notes Payable</li> <li>Presentation LTL in FS</li> </ul>	1	WRD Ch 15
13 (collaborative Learning-Case study)	<b>Investments</b> <ul style="list-style-type: none"> <li>Accounting for Debt Investments</li> <li>Accounting for Stock Investment</li> <li>Presentation Investment in FS</li> </ul>	1	WKK Ch 16
14	<b>Statement of Cash Flow</b> <ul style="list-style-type: none"> <li>Reporting Cash Flows</li> <li>Statement of Cash Flows – Indirect and Direct Method</li> </ul>	2	WKK Ch 17
<b>FINAL EXAM</b>			

Teaching/Learning Methodology	1. Active Learning (All Sessions) 2. Collaborative Learning (Session 06, dan 13)		
Assessment Method in Alignment with Intended Learning Outcomes	<b>Specific Assessment Methods/Tasks</b>	<b>% Weighting</b>	<b>Intended Learning Outcomes to be Assessed</b>
			<b>1</b>
	Continuous Assessment	100%	
	<b>INDIVIDUAL</b>	<b>100%</b>	
	Mid Exam ( <b>40%</b> ) -closed books		100%
	Final Exam ( <b>35%</b> )-closed books		100%
	Collaborative Learning ( <b>5%</b> )		√
	Weekly Quiz ( <b>10%</b> ) (best 10 of 12)		√
Tutorial ( <b>10%</b> ): Tutor Laboratory_week 7 (2.5%), Quiz_week 14 (2.5%) and Participation (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	<b>Required Readings:</b> 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, formed on Week 4 and Week 12. On the collaborative session, students discuss in home group, and each focus group will explain about <b>COGS flow of merchandising company</b> (before mid-test) and <b>Investments</b> (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.		