
SSYLLABUS

Date/ Revision : 20 January 2017
Faculty : Business and Social Science
Approval : Dr. Samuel Prasetya

SUBJECT : PRINCIPLES OF ACCOUNTING 2

1. Identification of Subject:

Name of Subject : Principles of Accounting 2
Code of Subject : ACCO-1010
SKS/ECTS : 2/2
Semester : 2
Study Program : B-IBA/B-MGT
Lecturer(s) : Aemy Widiati, SE., MSi.

2. Competency

After having the course, students are expected to:

- Knowing about recognizing, valuing and disposing of account receivable and notes receivable. Knowing how to determine the maturity date of notes receivable and compute the interest (chapter 8)
- Knowing about cost of plant assets, depreciation methods and disposal of plant assets (chapter 9)
- Knowing about types of current liabilities and non-current liabilities (chapter 10)
- Knowing about the accounting for corporation's share transactions and dividends (chapter 11)
- Knowing about the usefulness and format of "Statement of Cash Flows " with indirect method (chapter 13)
- Knowing about financial statement analysis (chapter 14)

3. Description of Subject:

This course introduces standard fundamentals of accounting principles and concept for business transaction in the company. These topics through in-class presentations, exercises discussions (both face-to-face and online), readings (from both text and on-line sources), exercises (both individual and group-based), and a variety of graded assignments and tests.

4. Learning Approach

Approach : Combination of Expository - inquiry and collaborative
Method : Discussion, question answer, sample problem, group work
Student Task : Home work, presentation
Media : LCD projector, film.

5. Evaluation

- a) Absence maximum : 25%
b) Homework, Classwork : 20 points
c) Daily Quiz : 20 points

- d) Final Examination : 60 points
Total : 100 points

6. Contents/ Topics of Lecturing:

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
1	Accounting for Receivables <ul style="list-style-type: none"> Types of Receivables Recognizing, Valuing and Disposing of Account Receivables Exercises 	Ch 8	
2	Accounting for Receivables <ul style="list-style-type: none"> Recognizing, Valuing and Disposing of Notes Receivables Determining the maturity date of Notes Receivables Computing the interest Exercises 	Ch 8	
3	Plant Assets and Depreciation Methods <ul style="list-style-type: none"> Determining the cost of plant assets Depreciation methods: Straight line method, Units of Activity method and Double Declining Balance method Exercises 	Ch 9	Quiz chapter 8
4	Plant Assets and Depreciation Methods <ul style="list-style-type: none"> Plant assets disposals: Sale of plant assets, Retirement of plant assets Exercises 	Ch 9	
5	Liabilities <ul style="list-style-type: none"> Current Liabilities: Notes Payable, Sales Taxes Payable, Unearned Revenues, Current maturities of long term debt Exercises 	Ch 10	Quiz Chapter 9
6	Liabilities <ul style="list-style-type: none"> Non Current Liabilities: Long term Notes Payable Exercises 	Ch 10	
7	Review and Quiz		Quiz chapter 10
8	SEMESTER BREAK		
9	Corporations: Organization, Share Transactions and Dividends <ul style="list-style-type: none"> Characteristic of a Corporations Accounting for share transactions: Ordinary Shares, Preference Shares, Treasury Shares Exercises 	Ch 11	
10	Corporations: Organization, Share Transactions and Dividends	Ch 11	

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
	<ul style="list-style-type: none"> Cash Dividends Share Dividends Exercises 		
11	Statement of Cash Flows: Usefulness and Format <ul style="list-style-type: none"> Classification of Cash Flow Significant Non Cash Activities Format of the Statement of Cash Flow Exercises 	Ch 13	Quiz chapter 11
12	Statement of Cash Flows: Usefulness and Format <ul style="list-style-type: none"> Preparing Statement of Cash Flow : Indirect Method Operating activities Investing and Financing activities Net change in cash Exercises 	Ch 13	
13	Financial Statement Analysis <ul style="list-style-type: none"> Horizontal analysis Vertical analysis Exercises 	Ch 14	
14	Financial Statement Analysis <ul style="list-style-type: none"> Ratio analysis: Liquidity ratio, Profitability ratio and Solvency ratio Exercises 	Ch 14	
15	Review and Quiz		Quiz Chapter 13 and 14
16	SILENT WEEK		
17-18	FINAL EXAMINATION		

7. Book Reference:

- a. **Main Text Book:** Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2015). *Financial Accounting IFRS Edition 3rd Edition*. New Jersey: John Wiley & Sons, Inc. ISBN: 13 978-1-118-97808-5
- b. **Supplement Textbooks:** Ikatan Akuntan Indonesia. (2015). *Standar Akuntansi keuangan*. Jakarta: Salemba Empat.