
SYLLABUS

Date/ Revision	October 5, 2015
Faculty	Business & 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	: 2/3
Semester	: 2
Study Program	: B-MGT/B-IBA/B-HTM
Lecturer(s)	: <ul style="list-style-type: none">• Ms. Aemy Widiati, MSi, and• Mr. Wiryawan, M.Ak., Ak., CA., CFP®, AEPP™, QFE™

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 Cashflows " 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

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|--------------------------------|--------------|
| a) Absence maximum | : 25% |
| b) Participation in discussion | : 5 points |
| c) Homework, Classwork | : 5 points |
| d) Presentation, Simulation | : 10 points |
| e) Daily Quiz | : 20 points |
| f) 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

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
			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 <ul style="list-style-type: none"> • Cash Dividends • Share Dividends • Exercises 	Ch 11	
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	Quiz Chapter 13 and 14
15	Semester Break		
16	Final Examination		

7. Book Reference:

- a. **Main Text Book:** Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2013). *Financial Accounting IFRS Edition 2nd Edition*. New Jersey: John Wiley & Sons, Inc. ISBN: 978-1-118-28590-9

- b. **Supplement Textbooks:** Ikatan Akuntan Indonesia. (2015). *Standar Akuntansi keuangan*. Jakarta: Salemba Empat.