
SYLLABUS

Date/ Revision	August 8, 2015
Faculty	Business & Social Science
Approval	Dr. Samuel Prasetya

SUBJECT : INTRODUCTION TO ACCOUNTING 1

1. Identification of Subject:

Name of Subject	: Introduction to Accounting 1
Code of Subject	: ACCO-1000
SKS/ECTS	: 2/3
Semester	: 1
Study Program	: B-MGT/B-IBA/B-INR/B-HTM/B-TAD
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 information accountancy for business entity, accounting cycle, and accounting equation.
- Knowing about transaction journal and general ledger posting.
- Knowing and making adjustment entries.
- Knowing and applying accounting method for transaction related with measurement, recognition, and disclosure about cash/bank and inventories.
- Making financial statement, such as: statement of financial position, comprehensive profit and loss statement, statement of equity and cash flow statement based on *Standar Akuntansi Keuangan* and International Financial Reporting Standard (IFRS).

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) 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 Introduction <ul style="list-style-type: none"> • Why study accounting? • Business entity (Service, Goods, and Manufacture) • Accounting activity • Type of financial statement • Fundamental for making financial statement • User and purpose of accounting information 	Ch 1	
2	Accounting Process <ul style="list-style-type: none"> • Cash Basis & Accrual Basis • Asset, Liability and Equity • Operation activity for service and goods company • Account of statement of financial position, retained earnings statment and comprehensive profit and loss statement • Accounting cycle 	Ch 2	
3	Accounting Equation <ul style="list-style-type: none"> • Accounting equation • Debit and credit principle • Identification and measurement of transaction • Transaction process (journal, ledger, posting) • Normal balance account • Chart of Account • Exercises 	Ch 2	Quiz
4	Adjusting Entries <ul style="list-style-type: none"> • Concept of adjustment • Adjustment for account • Impact of adjustment entries • Preparing Trial Balance • Exercises 	Ch 3	
5	Preparing Financial Statements	Ch 3	Quiz

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
	<ul style="list-style-type: none"> • Identification of financial transaction • Preparing statement of financial statement, statement of equity and comprehensive profit and loss statement • Exercises 		
6	Completing the Accounting Cycle – Services company <ul style="list-style-type: none"> • Preparing closing entries • Account classification in statement of financial statement • Interconnection in financial statement • Exercises 	Ch 4	
7	Review and Quiz – Accounting Cycle for Service Company	Ch1-4	Quiz
8	Accounting for Merchandising Operations <ul style="list-style-type: none"> • Different of transaction in services and goods company • Recording Purchases of Merchandise • Recording Sales of Merchandise • Exercises 	Ch 5	
9	Accounting for Merchandising Operations <ul style="list-style-type: none"> • Accounting cycle for merchandising company • Preparing comprehensive profit and loss statement for Merchandising Company – Periodic System • Exercises 	Ch 5	Quiz
10	Inventories <ul style="list-style-type: none"> • Classification of inventory • Cost flow method for inventory with Periodic System • Impact of miss-disclosure of inventories • Inventories analysis and interpretation Inventory cost methods • Impact of miss-disclosure of inventories • Disclosure of financial statement • Inventories analysis and interpretation 	Ch 6	
11	Accounting completion <ul style="list-style-type: none"> • Financial transaction identification • Journal of transaction • Posting general ledger • Preparing adjusting entries • Preparing statement of financial statement, statement of equity and comprehensive profit and loss statement • Preparing closing entries 	Ch 6	
12	Cash and Equivalent <ul style="list-style-type: none"> • Internal control 	Ch 7	

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
	<ul style="list-style-type: none"> • Category of cash • Cash disbursement • Cash collection • Petty cash 		
13	Cash and Equivalent <ul style="list-style-type: none"> • Bank reconciliation • Credit and debit memo • Cash in statement of financial position 	Ch 7	Quiz
14	Review of material	Ch 1-7	
15	Final Examination	Ch 1-7	

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.