

## SYLLABUS

**Date/Revision** : May 23, 2015/August 15, 2017/SaP  
**Faculty** : Business & Social Sciences  
**Study Program(s)** : International Business Administration (IBA), Management (MGT/AVM), Hotel & Tourism Management (HTM), International Relations (INR)

### SUBJECT: Accounting 1

#### 1 Basic Information

<b>1.01</b>	<b>Subject Name</b>	<b>Accounting 1</b>
<b>1.02</b>	<b>Semester</b>	1
<b>1.03</b>	<b>Level</b>	1
<b>1.04</b>	<b>SKS</b>	2
<b>1.05</b>	<b>Mandatory / Curriculum</b>	F-03
<b>1.06</b>	<b>Subject Code</b>	ACC1
<b>1.07</b>	<b>Subject Code</b>	BSS-F-ACC1-1000
<b>1.08</b>	<b>Year</b>	2017 (1)
<b>1.09</b>	<b>Quality Control</b>	Final Test, OFSE, see evaluation
<b>1.10</b>	<b>Limitations</b>	Min 12 and Max 32 students in one class
<b>1.11</b>	<b>Combined with</b>	MGT 1, IBA 1, HTM 1, INR 1
<b>1.12</b>	<b>Prerequisite</b>	None
<b>1.13</b>	<b>Responsible</b>	Aemy Widiati, MSi, Afera Wijayanti, M.Ak, Cecep Surawijaya, MM, Dr. Wiryawan & Dr. Samuel Prasetya
<b>1.14</b>	<b>Revision</b>	Aug 15, 2017/SaP

#### 2 Description of Subject

In conjunction with Accounting 2, this course introduces standard fundamentals of accounting principles and accounting concepts for business transactions in the company.

#### 3 Objectives

- Overview on the standard fundamentals of accounting principles
- Overview on the accounting concepts for business transactions in organizations

#### 4 Competency

After having the course, students are expected to have the ability 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).

#### 5 Learning Approach / Methodology

- Lectures/Class contact (time-tabled) supplemented with interactive questions and answers;
- Tutorials/Class discussion/Group work: review of materials, revision, case studies and/or reports writing;
- Student Study Effort: homework/assignment, presentation, preparation for test/quizzes/examination.

#### 6 Evaluation

5.1	Absence maximum	25%
5.2	Participation & Discussions	5 Points
5.3	Homework/Classwork	5 Points
5.4	Daily Quizzes	20 Points
5.5	Presentation	10 points
5.6	Final Examination	60 Points
	<b>Total</b>	100 Points

#### 7 Text Book and Reference

1	<b>Main Text Book:</b> Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2013). <i>Financial Accounting IFRS Edition 2nd Edition</i> . New Jersey: John Wiley & Sons, Inc. ISBN: 978-1-118-28590-9
2	<b>Supplement Textbooks:</b> <ul style="list-style-type: none"> <li>• Ikatan Akuntan Indonesia. (2015). <i>Standar Akuntansi keuangan</i>. Jakarta: Salemba Empat</li> </ul>

#### 8 Content / Topics of Lecture

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
1	<b>Accounting Introduction</b> <ul style="list-style-type: none"> <li>• Why study accounting?</li> <li>• Business entity (Service, Goods, and Manufacture)</li> <li>• Accounting activity</li> </ul>	Ch 1	

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
	<ul style="list-style-type: none"> <li>Type of financial statement</li> <li>Fundamental for making financial statement</li> <li>User and purpose of accounting information</li> </ul>		
2	<b>Accounting Process</b> <ul style="list-style-type: none"> <li>Cash Basis &amp; Accrual Basis</li> <li>Asset, Liability and Equity</li> <li>Operation activity for service and goods company</li> <li>Account of statement of financial position, retained earnings statment and comprehensive profit and loss statement</li> <li>Accounting cycle</li> </ul>	Ch 2	
3	<b>Accounting Equation</b> <ul style="list-style-type: none"> <li>Accounting equation</li> <li>Debit and credit principle</li> <li>Identification and measurement of transaction</li> <li>Transaction process (journal, ledger, posting)</li> <li>Normal balance account</li> <li>Chart of Account</li> <li>Exercises</li> </ul>	Ch 2	Quiz
4	<b>Adjusting Entries</b> <ul style="list-style-type: none"> <li>Concept of adjustment</li> <li>Adjustment for account</li> <li>Impact of adjustment entries</li> <li>Preparing Trial Balance</li> <li>Exercises</li> </ul>	Ch 3	
5	<b>Preparing Financial Statements</b> <ul style="list-style-type: none"> <li>Identification of financial transaction</li> <li>Preparing statement of financial statement, statement of equity and comprehensive profit and loss statement</li> <li>Exercises</li> </ul>	Ch 3	Quiz
6	<b>Completing the Accounting Cycle – Services company</b> <ul style="list-style-type: none"> <li>Preparing closing entries</li> <li>Account classification in statement of financial statement</li> <li>Interconnection in financial statement</li> <li>Exercises</li> </ul>	Ch 4	
7	<b>Review and Quiz – Accounting Cycle for Service Company</b>	Ch1-4	Quiz
8	<b>Semester Break</b>		
9	<b>Accounting for Merchandising Operations</b> <ul style="list-style-type: none"> <li>Different of transaction in services and goods company</li> <li>Recording Purchases of Merchandise</li> <li>Recording Sales of Merchandise</li> <li>Exercises</li> </ul>	Ch 5	
10	<b>Accounting for Merchandising Operations</b> <ul style="list-style-type: none"> <li>Accounting cycle for merchandising company</li> <li>Preparing comprehensive profit and loss statement for Merchandising Company – Periodic System</li> <li>Exercises</li> </ul>	Ch 5	Quiz
11	<b>Inventories</b> <ul style="list-style-type: none"> <li>Classification of inventory</li> <li>Cost flow method for inventory with Periodic System</li> <li>Impact of miss-disclosure of inventories</li> <li>Inventories analysis and interpretation Inventory cost methods</li> </ul>	Ch 6	

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
	<ul style="list-style-type: none"> <li>Impact of miss-disclosure of inventories</li> <li>Disclosure of financial statement</li> <li>Inventories analysis and interpretation</li> </ul>		
12	<b>Accounting completion</b> <ul style="list-style-type: none"> <li>Financial transaction identification</li> <li>Journal of transaction</li> <li>Posting general ledger</li> <li>Preparing adjusting entries</li> <li>Preparing statement of financial statement, statement of equity and comprehensive profit and loss statement</li> <li>Preparing closing entries</li> </ul>	Ch 6	
13	<b>Cash and Equivalent</b> <ul style="list-style-type: none"> <li>Internal control</li> <li>Category of cash</li> <li>Cash disbursement</li> <li>Cash collection</li> <li>Petty cash</li> </ul>	Ch 7	
14	<b>Cash and Equivalent</b> <ul style="list-style-type: none"> <li>Bank reconciliation</li> <li>Credit and debit memo</li> <li>Cash in statement of financial position</li> </ul>	Ch 7	<b>Quiz</b>
15	<b>Review of material</b>	Ch 1-7	
16	<b>Silent Break</b>		
17-18	<b>Final Examination</b>	Ch 1-7	