

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 2

1 Basic Information

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| 1.01 | Subject Name | Accounting 2 |
| 1.02 | Semester | 2 |
| 1.03 | Level | 2 |
| 1.04 | SKS | 2 |
| 1.05 | Mandatory / Curriculum | F-03-1 |
| 1.06 | Subject Code | ACC2 |
| 1.07 | Subject Code | BSS-F-ACC2-1010 |
| 1.08 | Year | 2017 (1) |
| 1.09 | Quality Control | Final Test, OFSE, see evaluation |
| 1.10 | Limitations | Min 12 and Max 32 students in one class |
| 1.11 | Combined with | MGT 2, IBA 2, HTM 2, INR 2 |
| 1.12 | Prerequisite | None |
| 1.13 | Responsible | Aemy Widiati, MSi, Afera Wijayanti, M.Ak, Cecep Surawijaya, MM, Dr. Wiryawan & Dr. Samuel Prasetya |
| 1.14 | Revision | Aug 15, 2017/SaP |

2 Description of Subject

In conjunction with Accounting 1, 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 and the accounting concepts for business transactions in organizations, particularly in terms of accounts receivable, notes receivables, cost of assets, depreciation, disposals of assets, current liabilities, long-term liabilities, stock/share transactions, dividends, statement of cash flows, and formulating a simple financial statement analysis

4 Competency

After having the course, students are expected to have the ability to:

- Recognize, valuing and disposing of account receivable and notes receivable.
- Identify the maturity date of notes receivable and compute the interest
- Calculate simple cost of plant assets, depreciation methods and disposal of plant assets
- Identify types of current liabilities and non-current liabilities
- Calculate simple corporation's share transactions and dividends
- Identify the usefulness and format of "Statement of Cash Flows " with indirect method
- Formulate a simple financial statement analysis

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

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| 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 |
| | Total | 100 Points |

7 Text Book and Reference

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|---|---|
| 1 | Main Text Book: 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 | Supplement Textbooks: <ul style="list-style-type: none"> • Ikatan Akuntan Indonesia. (2015). <i>Standar Akuntansi keuangan</i>. Jakarta: Salemba Empat |

8 Content / Topics of Lecture

| 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 <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 | |

| Week | Content/ Topics of Lecturing | Text Book Chapter | Remark |
|-------|--|-------------------|-------------------------------|
| 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 | | |