



UNIVERSITAS INDONESIA  
FAKULTAS EKONOMI & BISNIS  
DEPARTEMEN AKUNTANSI  
PROGRAM STUDI S1 REGULER

SYLLABUS  
**PENGANTAR AKUNTANSI (INTRODUCTION TO ACCOUNTING)**  
ECAU601104  
**ODD SEMESTER**

Subject Code	ECAU601104			
Subject Title	<b>Introduction to Accounting</b>			
Credit Value	3			
Level	1			
Pre-requisite/ Co-requisite/ Exclusion	-			
Role and Purposes	The Learning Goal of this subject is understanding basic competence in economics and business. The learning outcomes to be achieved in this subject is applying accounting principles to transactions and events. To achieve that learning outcome, students must be able to journalize transaction and prepare the financial statements for services and merchandise company.			
Subject Learning Outcomes	Upon completion of the subject, student will be able to: Able to apply accounting cycles for services and merchandise company.			
Subject Synopsis/ Indicative Syllabus	<b>Session</b>	<b>Topic</b>	<b>LO</b>	<b>Required Reading/ Exercises</b>
	1	<b>Introduction to Accounting and Business</b> <ul style="list-style-type: none"> <li>The activities and users associated with accounting</li> <li>Building blocks of accounting: ethics, principles and assumptions (IFRS, PSAK, including ETAP and EMKM)</li> <li>The Accounting Equation</li> <li>Business Transaction and the Accounting Equation</li> <li>Financial Statements</li> </ul>	1	WKK Ch 1 P1.1 P1.2
	2	<b>The Recording Process</b> <ul style="list-style-type: none"> <li>Using Accounts to Record Transactions</li> <li>Journal</li> <li>Posting Journal Entries to Account</li> <li>Trial Balance</li> </ul>	1	WKK Ch 2 E2.8 E2.9
	3	<b>Adjusting the Accounts</b> <ul style="list-style-type: none"> <li>Accrual basis and adjusting entries</li> <li>Recording Adjusting Entries</li> <li>Process of adjusted Trial Balance</li> </ul>	1	WKK Ch 3 E3.13 E3.16
	4	<b>Completing the Accounting Cycle</b> <ul style="list-style-type: none"> <li>Prepare a worksheet</li> <li>Closing Entries and Post Closing Trial Balance</li> </ul>	2	WKK Ch 4 E4.7 E4.13

		<ul style="list-style-type: none"> <li>Accounting Cycle</li> <li>Presentation Classified Statement of Financial Position</li> </ul>		
	5	<b>Accounting for Merchandising Operation</b> <ul style="list-style-type: none"> <li>Merchandising operation and inventory systems</li> <li>Perpetual and Periodic inventory systems</li> <li>Accounting cycle for merchandising operation</li> </ul>	1	WKK Ch 5 E5.3 E5.18
	6	<b>Inventories</b> <ul style="list-style-type: none"> <li>Classifying Inventory</li> <li>Inventory Cost Flow Method (FIFO, Average) under Perpetual and Periodic Method</li> <li>Effect of Inventory Error</li> <li>Presentation Inventory in FS</li> </ul>	1	WKK Ch 6 E6.7 E6.15
	7 (Collaborative Learning – Case Study: Bank Reconciliation)	<b>Accounting Information Systems</b> <ul style="list-style-type: none"> <li>Basic Accounting Information System</li> <li>Nature and Purpose Subsidiary Ledger</li> <li>Record transaction in special journal</li> </ul> <b>Fraud, Internal Control and Cash</b> <ul style="list-style-type: none"> <li>Fraud and Principles of Internal Control</li> <li>Internal Control to Cash</li> <li>Control Features to Bank Accounts</li> <li>Presentation Cash in FS</li> </ul>	1  2	WKK Ch 7  WKK Ch 8
		<b>MIDTERM EXAM</b>		
	<b>Session</b>	<b>Topic</b>	<b>LO</b>	<b>Required Reading</b>
	8	<b>Accounting for Receivables</b> <ul style="list-style-type: none"> <li>Recognize Receivables</li> <li>Value Account Receivables</li> <li>Notes Receivables</li> <li>Value Notes Receivables</li> <li>Presentation Accounts Receivables in FS</li> </ul>	1	WKK Ch 9 E9.4 P9.2
	9	<b>Fixed Assets, Natural Resources and Intangible Assets</b> <ul style="list-style-type: none"> <li>Accounting for Plant Assets</li> <li>Accounting Methods for Depreciation</li> <li>Disposal of Plant Assets</li> <li>Exchange of Plant Assets</li> <li>Natural Resources and Intangible Assets</li> <li>Presentation Fixed and Intangible Assets in FS</li> </ul>	1	WKK Ch 10 E10.3 E10.7 E10.12
	10	<b>Current Liabilities</b> <ul style="list-style-type: none"> <li>Current Liabilities Account (including short-term Bank Loans and Bank Overdraft)</li> <li>Presentation Current Liabilities in FS</li> </ul> <b>Corporations: Organization and Capital Stock Transactions</b> <ul style="list-style-type: none"> <li>Major Characteristics of a Corporation</li> <li>Issuance Stocks (focus on Ordinary Shares only, excluding Preferred Shares transaction)</li> <li>Treasury Stock transactions</li> <li>Presentation Stockholders' Equity Section in FS</li> </ul>	1  2	WKK Ch 11 E11.6 E11.9  WKK Ch 13 P13.1 P13.2 P13.5

	11	<b>Corporations: Dividends, Retained Earnings, and Income Reporting</b> <ul style="list-style-type: none"><li>• Cash Dividends</li><li>• Stock Dividends</li><li>• <b>Statement of Equity Changes</b></li><li>• Income Statements Presentation</li></ul>	1	WKK Ch 14 E14.2 P14.1																																	
	12	<b>Long Term Liabilities (LTL)</b> <ul style="list-style-type: none"><li>• Major Characteristic of Bonds</li><li>• Accounting for Bonds Payable</li><li>• Amortization Method (using Straight Line only, Appendix 15B)</li><li>• <b>Long Term Notes Payable—focus on Bank Loan (term loan, classification short term vs long term)</b></li><li>• Presentation LTL in FS</li></ul>	1	WKK Ch 15 P15.1 P15.3																																	
	13	<b>Statement of Cash Flow</b> <ul style="list-style-type: none"><li>• Reporting Cash Flows</li><li>• Statement of Cash Flows – Indirect and Direct Method</li></ul>	2	WKK Ch 17 E17.8 E17.10 P17.9																																	
	14 <b>(Collaborative Learning-Case Study)</b>	<b>Investments</b> <ul style="list-style-type: none"><li>• Accounting for Debt Investments</li><li>• Accounting for Stock Investment</li><li>• Presentation Investment in FS</li></ul>	1	WKK Ch 16																																	
	<b>FINAL EXAM</b>																																				
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Reading List and References	<b>Required Readings:</b> Weygandt, Kimmel, Kieso, "Accounting Principles IFRS Version, Global Edition", John Wiley & Sons, 2020 (WKK) -- ISBN: 978-1-119-41959-4
Collaborative Learning	Each group consists of <b>max 3 students</b> . On the collaborative session, students discuss in home group, and each focus group will explain about <b>Bank Reconciliation</b> (before mid-test) and <b>Investments</b> (before final exam).
Tutorial	Every student has to attend a minimum of 80% tutorial sessions to be eligible to take 2 tutorial quizzes (before midterm exam and before final exam) for all parallel classes.
Disclaimer	The content and materials used during the class are subject to copyright law. Copying, processing, recording, distribution, and any kind of use outside the class require the written consent of the Publisher(s).