



# Satuan Acara Pengajaran

ACCT11103 - Introductory Accounting II

Pengajar  
*Rallyati M.Ak.*

## Minggu 1

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**Materi** Current Liabilities and Payroll Accounting:  
1. Characteristics of Liabilities  
2. Known Liabilities  
3. Computing Employee Net Pay (WSJD)  
4. Estimated Liabilities  
5. Contingent Liabilities

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**Media** Powerpoint Presentation

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**Referensi** JKB: 11  
RWD: 11  
WK: 11  
WSJD: 11

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**Aktivitas** quiz, HW (PR 11-2A, PR 11-2B)

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## Minggu 2

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**Materi** Accounting for Partnerships  
1. Partnership Form of Organization  
2. Basic Partnership Accounting  
3. Admission and Withdrawal of Partners  
4. Liquidation of a Partnership

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**Media** Powerpoint Presentation

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**Referensi** JKB: 12  
RWD: 12  
WK: 13

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**Aktivitas** Quiz Partnership

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### Minggu 3

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**Materi** Accounting for Corporation (I)  
1. Corporate Form of Organization  
2. Common Stock  
3. Preferred Stock

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**Media** Powerpoint Presentation

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**Referensi** JKB: 13  
RWD:13  
WK: 14

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**Aktivitas**

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### Minggu 4

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**Materi** Accounting for Corporation (II)  
1. Dividends  
2. Treasury Stock  
3. Reporting of Equity  
4. Corporate Income Taxes (WSJD)

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**Media** Powerpoint Presentation

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**Referensi** JKB: 13  
RWD: 13  
WK: 15  
WSJD: 14  
(or RWD ed.22)

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**Aktivitas** QUIZ Ch 13

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### Minggu 5

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<b>Materi</b>	Investments and International Operations 1. Motivation for Investments 2. Classification and Reporting 3. Equity Securities: Accounting Basics 4. Trading Securities 5. Available-for-Sale Securities 6. Investment in Securities with Significant Influence 7. Investment in Securities with Controlling Influence 8. Accounting Summary for Investments in Securities
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<b>Media</b>	Powerpoint Presentation
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<b>Referensi</b>	JKB: 15 RWD: 15
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<b>Aktivitas</b>	HW: PR-3A, PR 15-5A
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## Minggu 6

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<b>Materi</b>	Long Term Liabilities 1. Basics of Bonds 2. Bond Issuances 3. Bond Retirement 4. Long-Term Notes Payable 5. Debt Securities: Accounting Basics 6. Held-to-Maturity Securities
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<b>Media</b>	Powerpoint Presentation
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<b>Referensi</b>	JKB: 14 RWD: 14 WK: 16
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<b>Aktivitas</b>	Exercise: PR 14-2A HW: PR 14-2A
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## Minggu 7

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<b>Materi</b>	Long Term Liabilities 1. Basics of Bonds 2. Bond Issuances 3. Bond Retirement 4. Long-Term Notes Payable 5. Debt Securities: Accounting Basics 6. Held-to-Maturity Securities
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**Media** Powerpoint Presentation

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**Referensi** JKB: 14  
RWD: 14  
WK: 16

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**Aktivitas** HW: 14-5B, 14-6B

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## Minggu 8

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**Materi** Reporting the Statement of Cash Flows  
1. Basics of Cash Flow Reporting  
2. Cash Flows from Operating  
3. Cash Flows from Investing  
4. Cash Flows from Financing

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**Media** Powerpoint Presentation

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**Referensi** JKB: 16  
RWD: 16  
WK: 17

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**Aktivitas**

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## Minggu 9

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**Materi** Reporting the Statement of Cash Flows  
1. Basics of Cash Flow Reporting  
2. Cash Flows from Operating  
3. Cash Flows from Investing  
4. Cash Flows from Financing

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**Media**

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**Referensi** JKB: 16  
RWD: 16  
WK: 17

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**Aktivitas**

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## Minggu 10

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**Materi**            Analysis of Financial Statement  
Group Presentation  
a. Basics of Analysis  
b. Horizontal Analysis  
c. Vertical Analysis  
d. Ratio Analysis

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**Media**            Powerpoint Presentation

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**Referensi**        JKB: 17  
RWD: 17  
WK: 17

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**Aktivitas**

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