



Satuan Acara Pengajaran

ECAU601101 - Introductory Accounting I

Pengajar
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Minggu 1

Materi Accounting in Business
a. Importance of Accounting
b. Fundamentals of Accounting
c. Transaction Analysis and The Accounting Equation
d. Financial Statement

Media

Referensi JKB-Chapter 1

Aktivitas

Minggu 2

Materi Analyzing and Recording Transactions
a. Analyzing and Recording Process
b. Analyzing and Processing Transactions
c. Trial Balance

Media

Referensi JKB-Chapter 2

Aktivitas

Minggu 3

Materi The Adjusting Accounts and Preparing Financial Statements
a. Timing and Reporting
b. Adjusting Accounts
c. Preparing Financial Statement

Media

Referensi JKB Chapter 3

Aktivitas

Minggu 4

Materi Completing the Accounting Cycle
a. Work Sheet as A Tool
b. Closing Process
c. Accounting Cycle
d. Classified Balance Sheet

Media

Referensi JKB-Chapter 4

Aktivitas

Minggu 5

Materi Accounting Systems
a. Basic Accounting Systems
b. Manual Accounting Systems
c. Technology-Based Accounting Systems
d. E-Commerce

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Referensi WRD-Chapter 5

Aktivitas

Minggu 6

Materi Parallel Quiz 1

Media

Referensi JKB Ch 1 - 4 and Warren Ch 5

Aktivitas

Minggu 7

Materi Accounting for Merchandising Businesses

- a. Merchandising Activities
- b. Accounting for Merchandise Purchases
- c. Accounting for Merchandise Sales
- d. Completing The Accounting Cycle
- e. Financial Statement Format
- f. Appendix 5A: The Periodic Inventory System
- g. Appendix 5B: Work Sheet ? Perpetual System

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Referensi JKB-Chapter 5

Aktivitas

Minggu 8

Materi Inventories and Cost of Sales

- a. Inventory Basics
- b. Inventory Costing Under a Perpetual System
- c. Valuing Inventory at Lower of Cost and NRV and The Effects of Inventory Errors
- d. Appendix 6A: Inventory Costing Method Under a Periodic System

Media

Referensi JKB-Chapter 6

Aktivitas

Minggu 9

Materi Cash and Internal Controls

- a. Internal Control
- b. Control of Cash
- c. Banking Activities as Controls

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Referensi JKB-Chapter 8

Aktivitas

Minggu 10

Materi Accounting for Receivables
 a. Accounts Receivable
 b. Uncollectible Receivables
 c. Notes Receivables
 g. Disposal of Receivables

Paper Presentation

Media

Referensi JKB-Chapter 9

Aktivitas

Minggu 11

Materi Long-Term Assets
 a. Cost Determination
 b. Depreciation
 c. Disposal of Property, Plant and Equipment
 d. Natural Resources
 e. Intangible Assets

Paper Presentation

Media

Referensi JKB-Chapter 10

Aktivitas

Minggu 12

Materi Parallel Quiz 2

Media

Referensi JKB Ch 5, 6, 8, 9, 10

Aktivitas

Minggu 13

Materi Final Exam

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Referensi

Aktivitas
