



Satuan Acara Pengajaran

ECAU601103 - Introductory Accounting 2

Pengajar
Rallyati M.Ak.

Minggu 1

Materi Current Liabilities and Payroll
- Current Liabilities
- Payroll and Payroll Taxes
- Accounting Systems for Payroll and Payroll Taxes
- Employee Fringe Benefits
- Provision and Contingent Liabilities
- Presentation and Analysis

Media PPT Preseentation

Referensi WRD Ch 11

Aktivitas

Minggu 2

Materi Accounting for Partnerships and Limited Liability Partnerships (LLP)
- Proprietorships, Partnerships, CV and Firms
- Forming Partnerships and Dividing Income
- Partner Admission and Withdrawal
- Liquidating Partnerships
- Statement of Partnership Equity
- Presentation and Analysis

Media PPT Presentation

Referensi

Aktivitas Active Lecturing

Minggu 3

Materi Corporations: Organization, Capital Stock Transactions, and Dividends
- Nature of a Corporation
- Stockholder's Equity
- Paid In Capital From Issuing Stock
- Treasury Stock transactions

Media PPT Presentation

Referensi WRD Ch 13

Aktivitas

Minggu 4

Materi Corporations: Organization, Capital Stock Transactions, and Dividends
- Accounting for Dividend
- Stock splits
- Reporting Stockholders' Equity and Statement of Stockholders' Equity
- Earnings Per Share
- Presentation and Analysis

Media PPT Presentation

Referensi WRD Ch 13

Aktivitas

Minggu 5

Materi Investment in Stock
- Short term Investment in Stock
- Long term Investment in Stock
- Sale of Investment in Stock
- Business Combination
- Presentation and Analysis

Media PPT Presenttion

Referensi WRD Ch 15

Aktivitas

Minggu 6

Materi	Bonds Payable <ul style="list-style-type: none">- Financing Corporations- Nature of Bond Payable- The Present Value Concept- Accounting for Bonds Payable- Effective Interest Rate Method of Amortization- Payment and Redemption of Bonds Payable- Presentation and Analysis
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Media	PPT Presentation
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Referensi	WRD Ch 14
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Aktivitas

Minggu 7

Materi	Investment in Bonds <ul style="list-style-type: none">- Nature of Investment in Bond- Accounting for Debt Investment- Valuing and Reporting Investment- Presentation and Analysis
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Media	PPT Presentation
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Referensi	WRD Ch 15
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Aktivitas	Actibe Lecturing
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Minggu 8

Materi	Statement of Cash Flow <ul style="list-style-type: none">- Reporting Cash Flows- Statement of Cash Flows -Indirect Method
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Media	PPT Presentation
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Referensi	WRD Ch 16
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Aktivitas

Minggu 9

Materi Statement of Cash Flow
- Statement of Cash Flows -Direct Method
- Presentation and Analysis

Media PPT Presentation

Referensi WRD Ch 16

Aktivitas

Minggu 10

Materi Financial Statement Analysis
- Basic Analytical Procedure
- Liquidity Analysis
- Activity Analysis
- Solvency Analysis
- Profitability Analysis
- Corporate Annual Reports

Media PPT Presentation

Referensi WRD Ch 17

Aktivitas - Active Learning
- PBL: Presentation by group for the assignment
