



Satuan Acara Pengajaran

ECAU601104 - Introductory Accounting

Pengajar
Rallyati M.Ak.

Minggu 1

Materi Introduction to Accounting and Business
a. The activities and users associated with accounting
b. Building blocks of accounting: ethics, principles and assumptions (IFRS, PSAK, including ETAP and EMKM)
c. The Accounting Equation
d. Business Transaction and the Accounting Equation
e. Financial Statements

Media

Referensi WKK-Chapter 1

Aktivitas

Minggu 2

Materi The Recording Process
a. Using accounts to Record Transactions
b. Journal
c. Posting Journal Entries to Account
d. Trial Balance

Media

Referensi WKK-Chapter 2

Aktivitas

Minggu 3

Materi Adjusting the Accounts
a. Accrual basis and adjusting entries
b. Recording Adjusting Entries
c. Proses of adjusted Trial Balance

Media

Referensi WKK-Chapter 3

Aktivitas

Minggu 4

Materi Completing the Accounting Cycle
a. Prepare a worksheet
b. Closing Entries and Post Closing Trial Balance
d. Accounting Cycle
d. Classified Balance Sheet

Media

Referensi WKK-Chapter 4

Aktivitas

Minggu 5

Materi Accounting for Merchandising Operation
a. Merchandising operation and inventory systems
b. Perpetual and Periodic inventory sytems
c. Accounting cycle for Merchandising operation
d. Worksheet for Merchandising company

Media

Referensi WKK-Chapter 5

Aktivitas

Minggu 6

Materi	Inventories a. Classifying Inventory b. Inventory Cost Flow Method c. Estimating Inventory d. Effect of Inventory Error e. Inventory Costing Method Under a Perpetual Inventory System Presentation Inventory in F/S
---------------	--

Media

Referensi	WKK-Ch 6
------------------	----------

Aktivitas	Collaborative Learning - Case Study
------------------	-------------------------------------

Minggu 7

Materi	Accounting Information Systems a. Basic Accounting Information System b. Nature and Purpose Subsidiary Ledger c. Record transaction in special journal Fraud, Internal Control and Cash a. Fraud and Principles of Internal Control b. Internal Control to Cash c. Control Features to Bank Accounts d. Reporting Cash
---------------	--

Media

Referensi	1. WKK-Chapter 7
------------------	------------------

	2. WKK-Chapter 8
--	------------------

Aktivitas

Minggu 8

Materi Accounting For Receivables
a. Recognize Receivables
b. Value Account Receivables
c. Notes Receivables
d. Value Notes Receivables

Media

Referensi WRD-Chapter 9

Aktivitas

Minggu 9

Materi Plant Assets, Natural Resources and Intangible Assets
a. Accounting for Plant Assets
b. Accounting Methods for Depreciation
c. Disposal of Plant Assets
d. Exchange of Plant Assets
e. Natural Resources and Intangible Assets
f. Presentation Fixed and Intangible Assets in F/S

Media

Referensi WKK-Chapter 10

Aktivitas

Minggu 10

Materi Current Liabilities
a. Current Liabilities Account
b. Presentation Current Liabilities in F/S

Corporations: Organization and Capital Stock Transactions
a. Major Characteristic of a Corporation
b. Issuance Stocks
c. Treasury Stock transactions
d. Stockholders? Equity Section

Media

Referensi 1. WKK-Chapter 11
2. WKK-Chapter 13

Aktivitas

Minggu 11

Materi Corporations: Dividends, Retained Earnings, and Income Reporting
a. Cash Dividends
b. Stock Dividends
c. Retained Earnings and SHE Presentation
e. Income Statements Presentation

Media

Referensi WKK-Chapter 14

Aktivitas

Minggu 12

Materi Long Term Liabilities
a. Major Characteristic of Bond
b. Accounting for Bond
c. Amortization Method
d. Long Term Notes Payable
e. Presentation of LTD

Media

Referensi WKK-Chapter 15

Aktivitas

Minggu 13

Materi Investments
a. Accounting for Debt Investments
b. Accounting for Stock Investment
c. Presentation Investment

Media

Referensi WKK-Chapter 16

Aktivitas

Minggu 14

Materi Statement of Cash Flow
 a. Reporting Cash Flows
 b. Statement of Cash Flows ? Indirect and Direct Method

Media

Referensi WKK-Chapter 17

Aktivitas
