



Universitas Islam Indonesia

Faculty of Economics

INTERNATIONAL PROGRAM

Syllabus Introduction to Accounting

Subject : Introduction to Accounting
Credits : 3

Description

This course gives a fundamental understanding of accounting and basically, of its environment, by providing necessary information to carry out activities efficiently and by evaluating activities of an organization. The required information are financial report of both service and trade companies, as well as special journals. The financial report is corporate accountability to the investors, creditors, government, and so on.

Learning Outcomes

After completing the course, students should be able to understand about accounting and its environment, and be able to apply the subject for internal and external needs of companies which are profit and non-profit oriented with adequate chronological transaction data of the company. The data will be recorded effectively in transaction journal and then proceeded to financial report that covers profit-loss, and capital changes and balance reports. Those records are provided for both service and trade companies as well as special journals of the trade companies: the management and other parties can utilize them to make managerial decisions.

Topics

1. Accounting and its Environment
2. Basics of Bookkeeping
3. Journal and Posting
4. Bookkeeping adjustment
5. Work Sheet
6. The Financial Report of Service Company
7. Closing book and readjusting
8. Trade Company's Accounting
9. Manufacture Company's Accounting

References

- Yusuf, A. (2011), *Dasar-dasar Akuntansi* [Basics of Accounting], jilid 1, (7th Ed.). STIE YKPN, Yogyakarta
- Niswonger (1994), *Accounting Principles*, South Western Publishing Co, Cincinnati, West Cichago, Dallas, England.
- Fest & Warren (1993), *Accounting Principles*, South Western Publishing Co, Cincinnati, West Cichago, Ohio.
- Mulyadi, (2002). *Akuntansi Manajemen : Konsep, Manfaat dan Rekayasa* [Management Accounting: Concepts, advantage, and engineering], (3rd ed.). Salemba Empat, Jakarta.