

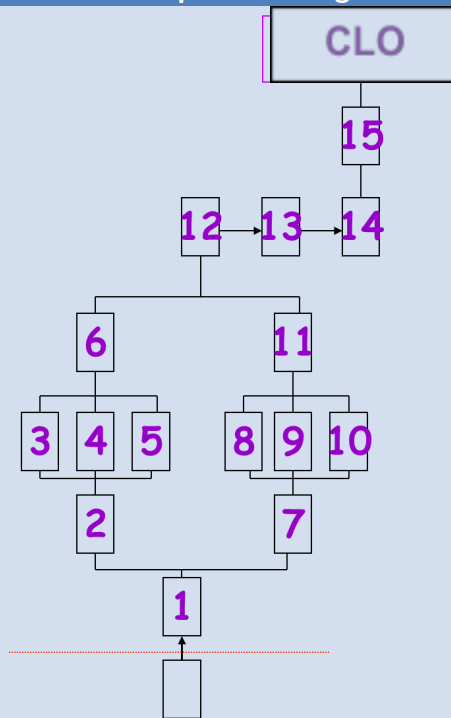
1. Course Identity

Course Name/Block	Accounting Theory		
Faculty	Business and Economics	Study Program	Accounting
Code	31205121	Credit Points	3
Group	Compulsory	Intake	Compulsory
Semester	5	Availability	Odd Semesters
Methods	In Class/Tutorial/Discussion	Media	Blended
Subject Group/Block	Financial Accounting	Prerequisite	Business Combination Advanced Accounting
Instructor/Instructor Coordinator			

2. COURSE LEARNING OUTCOMES (CLO)

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/Evaluation	Weight
1.	After graduating from this course, students will have a good understanding of various concepts and theoretical aspects of financial accounting. The theoretical aspects referred to are the chronology of accounting theory / regulation formation, various approaches in research / accounting theory formation, and various regulations in the field of financial accounting.	1.1	Students master the theoretical aspects and are able to use concepts in financial accounting, the concepts of the presentation and preparation of financial statements. Students master the concepts of the Basic Framework for Presentation and Preparation of Financial Statements and various other regulations in the field of financial accounting, such as SAK, IFRS, GAAP, APB.	Students are able to apply concepts and theoretical aspects in the field of financial accounting; namely students are able to apply the concepts of recognition, measurement and disclosure, assumptions, principles and limitations / constraints on various financial events or transactions in the company as a basis for the preparation and presentation of financial statements and disclosures.	<ul style="list-style-type: none"> ● Summarizing 15% ● Group papers 15% ● Group presentation 10% ● Mid Exam 25% ● Final Exam 25% ● Class participations 10% 	

3. Map of Learning Achievement Analysis



In this section displayed pictures / diagrams / charts of learning structures that show the relationship between CLO and other CLO/sub-CLO. The structure of the relationship between CLO / Sub-CLO can be realized in the following structure.

- Hierarchical structure: to learn ability A, one must first learn ability B, illustrated with two boxes each containing ability A and ability B with the position of box B above box A, and both boxes connected by vertical arrows to the top.
 - Procedural structure: to learn ability A, it is better to first learn ability B, illustrated by two boxes each containing ability A and ability B, and the two boxes are connected by horizontal arrows. The principle is that learning starts from easy subjects and then increases to more difficult subjects.
 - Cluster structure: this structure describes several abilities learned by not being interdependent in one group of abilities. Two or more boxes containing abilities are connected by lines without arrows.
 - Combination structure, is a combination structure of two or three hierarchical structures, procedures and groupings.
- With this map, students can get a general picture of the purpose, orientation, and direction of Learning Achievements to be achieved in one semester.

4. Learning Experience and References

Learning Experience	<p>Activities undertaken by students designed by the lecturer so that the person concerned has the ability that has been determined, such as assignments, surveys, preparation of papers, comparative studies, practices.</p> <p>It is a general description of the entire learning process experienced by students during their course. This section will be explained in more detail in the Learning Activity Details and the Assignment Sheet.</p>
References	<ol style="list-style-type: none"> 1. Godfrey, J. Hodgson, A., Holmes, S., Kam, V. 1994. Accounting Theory. Second Edition. US: John Wiley & Sons. (G) 2. Suwardjono, 2010. Teori Akuntansi: Perekayasaan Akuntansi Keuangan, Yogyakarta: BPFE (S) 3. IFRS Conceptual Framework (IFRS) 4. Ikatan Akuntan Indonesia (IAI). 2020. Standar Akuntansi Keuangan. (IAI)

5. Details of Learning Activities

Meeting s	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implement ation	References
1	Understand lecture process	<ul style="list-style-type: none"> Learning objectives and targets to be achieved Explanation of reading material and provisions of lectures 	<p>Face to Face (FF):</p> <ul style="list-style-type: none"> The instructor explains about lecture materials, learning objectives and targets to be achieved, reading material and lecture provisions Forming groups to do scheduled group assignments The instructor explains and discusses the material: <p>Structured Assignments (SA): Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>Independent Activities (IA): Students are given individual homework regarding the scheduled lecture materials</p> <p>Online Learning (OL): ZOOM Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	Semester Learning Plan (SLP), Syllabus
2	1.1 Students master the theoretical and application of accounting concept	History and Definition of Accounting	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Group presentation Group Papers (Case solution) S:1 case no: 6, 15, 18, 19, 24, 25 Individual Participation</p>	Duration 3 x 50 minutes	G:1 S:1
3	1.1 Students master the theoretical and application of accounting concept	<ul style="list-style-type: none"> Reasoning and Application in accounting 	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA:</p>	Duration 3 x 50 minutes	S:2



			<p>Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Group Presentation Group Papers (Case solution) S2 case no 1; 23, 24, 25, 28, 44 Individual Participation</p>		
4	1.1 Students master the theoretical and application of accounting concept	Conceptual Framework	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Group Presentation Group Papers (Case solution) S3 case no 4, 7, 9 S4 case no 11, 15, 16 Individual Participation</p>	Duration 3 x 50 minutes	S: 3-4
5	1.1 Students master the theoretical and application of accounting concept	Basic Concept of Accounting	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	S:5

			<p>Assignments: Group Presentation Group Papers (Case solution) S case no 1, 2, 3, 9, 12, 16 Individual Participation</p>		
6	1.1 Students master the theoretical and application of accounting concept	Characteristics and Limitations of Accounting Information	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: Google Classroom Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Summarizing (Individual) Individual Participation</p>	Duration 3 x 50 minutes	IFRS, IAI
7	1.1 Students master the theoretical and application of accounting concept	Financial Report and Its Elements	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: Google Classroom Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Summarizing (Individual) Individual Participation</p>	Duration 3 x 50 minutes	IFRS, IAI
8	1.1 Students master the theoretical and application of	Concept of Measurement and Recognition	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials 	Duration 3 x 50 minutes	G:3 S: 4

	accounting concept		<p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM</p> <p>Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments Group Presentation Group Papers (Case solution) S4 case 39, 40, 41, 43, 44, 46 Individual Participation</p>		
9	1.1 Students master the theoretical and application of accounting concept	Concept of Assets	<p>FF:</p> <ul style="list-style-type: none"> • Instructor explains about scheduled lecture materials • Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM</p> <p>Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Group Presentation Group Papers (Case solution) S6 case no. 9, 10, 13, 14, 20, 25 Individual Participation</p>	Duration 3 x 50 minutes	S: 6
10	1.1 Students master the theoretical and application of accounting concept	Concept of Liabilities	<p>FF:</p> <ul style="list-style-type: none"> • Instructor explains about scheduled lecture materials • Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>QL: ZOOM</p>	Duration 3 x 50 minutes	S: 7

			<p>Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Assignments Group Presentation Group Papers (Case solution) S7 case 2, 7, 15, 17, 19, 26 Individual Participation</p>		
11	1.1 Students master the theoretical and application of accounting concept	Concept of Revenue	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Assignments Group Presentation Group Papers (Case solution) S:8 case no. 3, 8, 11, 16, 24, 40 Individual Participation</p>	Duration 3 x 50 minutes	S: 8
12	1.1 Students master the theoretical and application of accounting concept	Concept of Expense	<p>FF</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: ZOOM Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Group Presentation Group Papers (Case solution) S:9 case no. 11, 14, 37, 38, 39, 44 Individual Participation</p>	Duration 3 x 50 minutes	S: 9

13	1.1 Students master the theoretical and application of accounting concept	Concept of Equity	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: Google Classroom Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Summarizing (Individual) Individual Participation</p>	Duration 3 x 50 minutes	S: 11
14	1.1 Students master the theoretical and application of accounting concept	Disclosure	<p>FF:</p> <ul style="list-style-type: none"> Instructor explains about scheduled lecture materials Instructor discusses the scheduled lecture materials <p>SA: Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p>IA: Students are given individual homework regarding the scheduled lecture materials</p> <p>OL: Google Classroom Upload the review of scheduled lecture materials to Google Classroom</p> <p>Assignments: Assignments: Summarizing (Individual) Individual Participation</p>	Duration 3 x 50 minutes	S: 12

6. Assessment System and Evaluation


Assessment System	<p>The components of final mark are as follows:</p> <table> <tr> <td>Midterm Test</td> <td>25%</td> </tr> <tr> <td>Final Test</td> <td>25%</td> </tr> <tr> <td>Group Presentation</td> <td>10%</td> </tr> <tr> <td>Group Papers</td> <td>15% (Case solution)</td> </tr> <tr> <td>Summarizing</td> <td>15% (Individual)</td> </tr> </table>	Midterm Test	25%	Final Test	25%	Group Presentation	10%	Group Papers	15% (Case solution)	Summarizing	15% (Individual)
Midterm Test	25%										
Final Test	25%										
Group Presentation	10%										
Group Papers	15% (Case solution)										
Summarizing	15% (Individual)										



Individual Participation 10%

The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:

Total	Mark	Total	Mark
>80,00	A	62,50-64,99	C+
77,50-79,99	A-	60,00-62,49	C
75,00-77,49	A/B	55,00-59,99	C-
72,50-74,99	B+	50,00-54,99	C/D
70,00-72,49	B	45,00-49,99	D+
67,50-69,99	B-	40,00-44,99	D
65,00-67,49	B/C	<40	E

Date: Validated by the Head of Study Program	Date : Checked by Subject Group Coordinator	Date: Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		