

1. Course Identity

Course name	Introduction to Accounting		
Faculty	Business and Economics	Study Program	Economics
Code	SAK 110	Credit	3
Group	Study Program	Course Status	Compulsory
Semester	3	Availability	Limited
Learning Method	In-class (online/offline)	Media	Online
Course Group	Financial Accounting	Prerequisite	--
Lecturer	Neni Meidawati	Semester/ Academic Year	2/ 2021/2022

2a. GRADUATE LEARNING OUTCOME (GLO)

GLO CODE	GLO Formulation
2	Students acquire knowledge in financial accounting
12	able to Independently organize, analyze, and interpret financial reports of a commercial entity and public sector by applying the valid accounting standard.
18	able to Independently organize, analyze, and interpret financial reports of a commercial entity and public sector by applying the valid accounting standard.

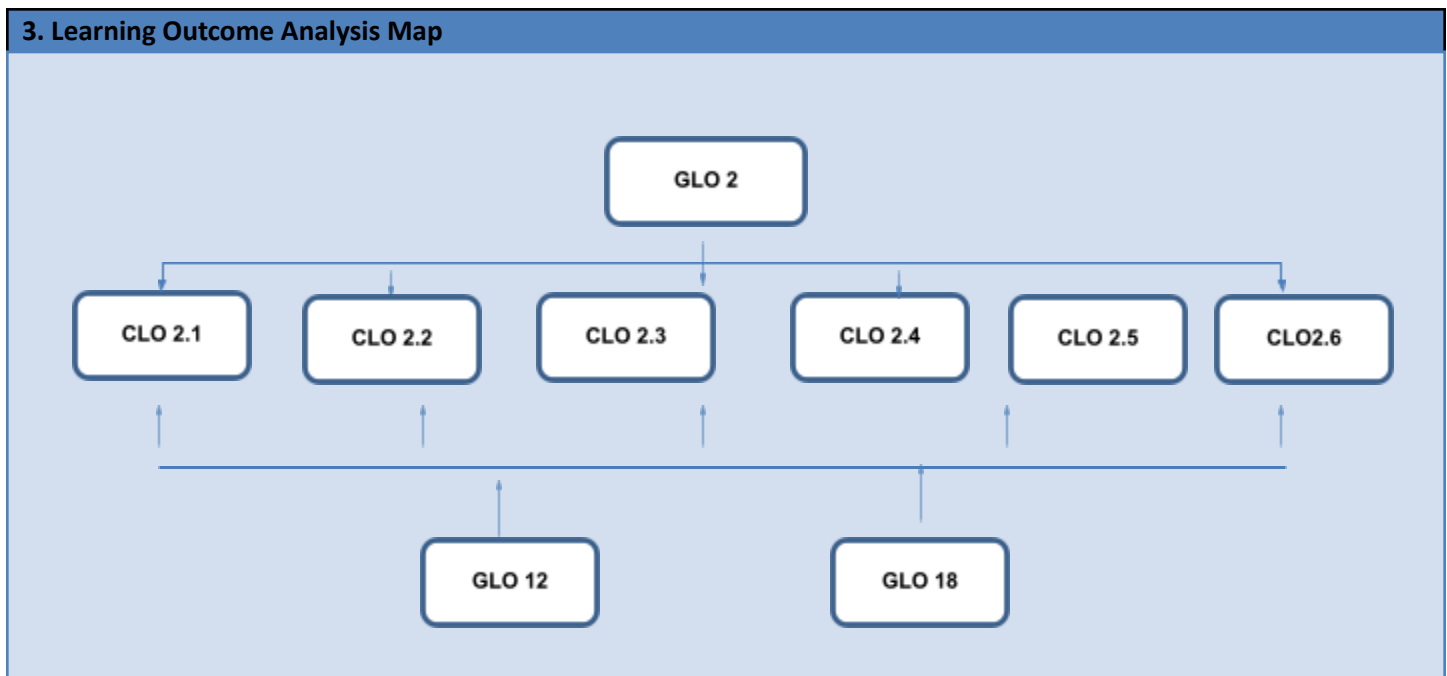
2b. COURSE LEARNING OUTCOME (CLO)

Support ed GLO code	CLO Code	Formulation of CLO and Indicator	Learning Experience	Assessment	Weight
2	CLO 2.1	<ul style="list-style-type: none"> o Able to understand the scope and purposes of a financial report of a commercial entity. o Indicators Students are able to: <ul style="list-style-type: none"> ● Identify accounting activities and users of accounting information ● Understand accounting building blocks ● Understand basic accounting equation ● Analyze the influence of business transactions on the accounting equation ● Understand/acknowledge five kinds of financial reports and the writing process. 	<ul style="list-style-type: none"> o Students gain learning experience from assignments; <ul style="list-style-type: none"> ● Completion questions 	<ul style="list-style-type: none"> ✓ Individual assignment ✓ Mid Exam 	10%
	CLO 2.2	<ul style="list-style-type: none"> o Able to understand and use the accounting equation to record commercial entity transaction 	<ul style="list-style-type: none"> o Students gain learning experiences from: <ul style="list-style-type: none"> ● Completion questions 	<ul style="list-style-type: none"> ✓ Quiz ✓ Mid Exam 	10%

2b. COURSE LEARNING OUTCOME (CLO)					
Supported GLO code	CLO Code	Formulation of CLO and Indicator	Learning Experience	Assessment	Weight
		<ul style="list-style-type: none"> o Indicators Students are able to: <ul style="list-style-type: none"> ● Understand Account ● Debit and credit accounts in the transaction record. ● Understand guidelines for recording revenue and expense ● Write transaction journal ● Understand General Ledger and posting from the journal to the general Ledger ● Use subsidiary ledger ● Produce a trial balance 			
s	CLO 2.3	<ul style="list-style-type: none"> o Able to understand the measurement of revenue, expenses, and net income o Indicators: <ul style="list-style-type: none"> Students are able to: <ul style="list-style-type: none"> ● Understand <i>accrual basis accounting</i> ● Understand <i>cash-basis accounting</i> ● Produce adjusted journal for <i>deferrals</i> ● Produce adjusted journal <i>accruals</i> ● Produce <i>an adjusted trial balance</i> 	<ul style="list-style-type: none"> o Students gained learning experience from the assignment: <ul style="list-style-type: none"> Completion questions 	<ul style="list-style-type: none"> ✓ Individual assignments ✓ Mid Exam 	10%
	CLO 2.4	<ul style="list-style-type: none"> o Able to finalize the accounting cycle in producing a financial record for a service industry o Indicators: <ul style="list-style-type: none"> Students are able to: <ul style="list-style-type: none"> ● Make a <i>worksheet</i> ● Make <i>closing entries</i> ● Produce a <i>post-closing trial balance</i> ● Understand stages in accounting cycles ● Write a financial report for a service industry, including: <ul style="list-style-type: none"> - <i>Income statement</i> - <i>Retained Earnings Statement</i> - <i>Statement of Financial Position</i> 	<ul style="list-style-type: none"> o Students gain learning experiences from the assignment: <ul style="list-style-type: none"> Comprehensively writing a financial report for a service industry 	<ul style="list-style-type: none"> ✓ Group assignments ✓ Quiz ✓ Mid Exam 	10%
	CLO 2.5	<ul style="list-style-type: none"> o Able to understand transaction records for a trading company and organize the financial report o Indicators: <ul style="list-style-type: none"> Students are able to: <ul style="list-style-type: none"> ● Understand the characteristics of trading companies 	<ul style="list-style-type: none"> o Students gain learning experiences from the assignment: <ul style="list-style-type: none"> Completion questions 	<ul style="list-style-type: none"> ✓ Individual assignments ✓ Quiz ✓ Mid Exam 	10%

2b. COURSE LEARNING OUTCOME (CLO)					
Support ed GLO code	CLO Code	Formulation of CLO and Indicator	Learning Experience	Assessment	Weig ht
		<ul style="list-style-type: none"> ● Understand transactions in trading companies and the system of inventory record ● Record purchase inventory with a perpetual recording system ● Record sales inventory with the perpetual recording system ● Record purchase inventory with a periodic recording system ● Record sales inventory with the periodic recording system ● Apply accounting cycle to trading companies ● Write a worksheet for trading companies ● organize financial reports for trading companies 			
	CLO 2.6	<ul style="list-style-type: none"> o Able to understand the method used in the valuation of final inventory and the amount of the cost of goods sold o Indicators: Students are able to: <ul style="list-style-type: none"> ● Understand inventory classification and decide the value of the inventory ● Apply a method of inventory valuation in a perpetual stock system ● Apply the method of inventory valuation in a periodic perpetual stock system ● Report inventory in a financial report ● Identify inventory error and its impact on a financial report ● Make financial analysis and interpretation of inventory 	Completion questions	<ul style="list-style-type: none"> ✓ Individual assignments ✓ Quiz ✓ Mid Exam 	10%
12	CLO 12.1	<ul style="list-style-type: none"> o Able to write financial reports for service and trading companies o Indicators Students are able to: <ul style="list-style-type: none"> ● Write financial reports for service and trading companies comprehensively, starting from journal writing to financial report writing 	<ul style="list-style-type: none"> o Writing financial reports comprehensively, both for service and trading companies 	<ul style="list-style-type: none"> ✓ Group assignments ✓ Mid Exam 	20%

2b. COURSE LEARNING OUTCOME (CLO)					
Support ed GLO code	CLO Code	Formulation of CLO and Indicator	Learning Experience	Assessment	Weight
18	CLO 18.1	<ul style="list-style-type: none"> o Able to solve cases in every stage of the accounting cycle. o Indicators: Students are able to: <ul style="list-style-type: none"> • Write a transaction journal • Post it to the general ledger • Make an adjustment journal • Make an adjusted trial balance • Write a financial report • Make a closing journal • Make a post-closing-trial balance. • Do financial analysis and interpretation 	Students gain learning experiences from the assignment: <ul style="list-style-type: none"> • Completion of cases in every stage of the accounting cycle • Analysis of the ratio that is related to the inventory. 	<ul style="list-style-type: none"> ✓ Individual assignment ✓ Quiz ✓ Mid Exam 	20%



4. References

- 1) Kieso, D.E; Kimmel P.D., Weygandt J.J, (2019), *Financial Accounting with IFRS*, IFRS Edition, 4th Edition, New York, John Wiley & Son.
- 2) Ikatan Akuntan Indonesia, *Standar Akuntansi Keuangan*, 2018.

5. Learning Activity in detail

Session	CLO/Sub-CLO/Criteria	Study Material	Activity Plan and Duration	Mode	Learning Media/References
1	2.1. able to understand the scope and purpose of financial reports for commercial entities	<ul style="list-style-type: none"> o Syllabus explanation o Accounting and the scope of accounting (Chapter 1 PSAK 1) 	<ul style="list-style-type: none"> o Lecturer discusses class contract with students o The lecturer explains the material of the course for 1 semester and the learning method. o The lecturer divides the students into groups for a one-semester project. o The lecturer explains the course material based on the related topic. o The lecturer assigns tasks. o Students learn from a video prepared by the lecturer. 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
2	2.1. able to understand and apply accounting equations to record the transaction of commercial entities 18.1 able to independently solve problems in every step of the accounting cycle.	Recording process and accounting equation (Chapter 2, PSAK 1)	<ul style="list-style-type: none"> o The lecturer explains the topic of the course material o Students learn from videos given by the lecturer. o The lecturer assigns individual tasks of writing journals for a service company. 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
3	2.1. able to understand and apply accounting equations to record the transaction of commercial entities. 18.1 able to independently solve problems in every step of the accounting cycle.	Recording process and accounting equation (Chapter 2, Appendix G, dan PSAK 1)	<ul style="list-style-type: none"> o Students learn from videos shared by the lecturer o Students answer questions given by the lecturer 	IAA	<ul style="list-style-type: none"> ● Video ● PPT ● Reading materials
4	2.3. able to understand the calculation of revenue, expenses, and net income. 18.1 able to independently solve problems in every step of the accounting cycle.	Adjustment Journal (Chapter 3)	<ul style="list-style-type: none"> o The lecturer explains Journal deferrals adjustment o Students learn from videos given by the lecturer o Students answer questions given by the lecturer 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature

Session	CLO/Sub-CLO/Criteria	Study Material	Activity Plan and Duration	Mode	Learning Media/References
5	2.3. able to understand the calculation of revenue, expenses, and net income. 18.1 able to independently solve problems in every step of the accounting cycle.	Adjustment Journal (Chapter 3)	<ul style="list-style-type: none"> o Lecturer explains accruals adjustment journals o Students learn from videos given by the lecturer o Students answer questions given by the lecturer 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
6	2.4. able to complete the accounting cycle in writing a financial report 18.1 able to independently solve problems in every step of the accounting cycle.	Completion of the accounting cycle (Chapter 4)	<ul style="list-style-type: none"> o The lecturer explains on A worksheet, closing journal, and Post-closing trial balance. o Students learn from videos shared by the lecturer o The lecturer gives questions for students to answer 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
7	2.4. able to complete the accounting cycle in writing a financial report 18.1 able to independently solve problems in every step of the accounting cycle.	Completion of the accounting cycle (Chapter 4)	<ul style="list-style-type: none"> o The lecturer assigns group assignment to write a comprehensive financial report o Students learn from videos given by the lecturer 	IAA	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
Mid Semester Exam					
8	2.4. able to complete the accounting cycle in writing a financial report 12.1 able to write a financial report for a service company 18.1 able to independently solve problems in every step of the accounting cycle	Completion of the accounting cycle (Chapter 4)	<ul style="list-style-type: none"> o Students present their group assignment for discussion o The lecturer gives conclusions and feedback o Students learn from videos shared by the lecturer 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature
9	2.5. able to record transactions for the trading company, and write the financial report 12.1 able to independently solve	Accounting for Trading Companies (Chapter 5, PSAK 1)	<ul style="list-style-type: none"> o The lecturer gives an explanation of sales and purchases inventory transactions with the perpetual system method o Students learn from videos shared by the lecturer 	VFTF	<ul style="list-style-type: none"> ● Video ● PPT ● Literature

Session	CLO/Sub-CLO/Criteria	Study Material	Activity Plan and Duration	Mode	Learning Media/References
	problems in every step of the accounting cycle		<ul style="list-style-type: none"> The lecturer assigns tasks related to the topic discussed 		
10	<p>2.5. able to record transactions for the trading company, and write the financial report</p> <p>12.1 able to independently solve problems in every step of the accounting cycle</p>	Accounting for Trading Companies (Chapter 5, PSAK 1)	<ul style="list-style-type: none"> The lecturer gives an explanation of sales and purchases inventory with a periodic system method The lecturer assigns tasks related to the topic discussed Students learn from videos shared by the lecturer 	VFTF	<ul style="list-style-type: none"> Video PPT Literature
11	<p>2.5. able to record transactions for the trading company, and write the financial report</p> <p>12.1 able to write a financial report for a trading company</p> <p>18.1 able to independently solve problems in every step of the accounting cycle</p>	Accounting for Trading Companies (Chapter 5, PSAK 1)	<ul style="list-style-type: none"> Students learn from videos shared by the lecturer Students complete an assignment on writing a comprehensive financial report for a trading company 	IAA	<ul style="list-style-type: none"> Video PPT Literature
12	2.6. understand the method used in the valuation of final inventory and the amount of the cost of goods sold	Stocks of Trading Goods (Chapter 6)	<ul style="list-style-type: none"> The lecturer gives an explanation of the final inventory valuation and calculation of the cost of goods sold with the perpetual system method Students learn from videos shared by the lecturer The lecturer gives an assignment on the recording process of the topic discussed. 	VFTF	<ul style="list-style-type: none"> Video PPT Literature
13	2.6. understand the method used in the valuation of final inventory and the amount of the cost of goods sold	Stocks of Trading Goods (Chapter 6)	<ul style="list-style-type: none"> The lecturer gives an explanation of the valuation of the final inventory and calculation of the cost of goods sold with the <i>periodic system</i> method Students learn from videos shared by the lecturer 	VFTF	<ul style="list-style-type: none"> Video PPT Literature

Session	CLO/Sub-CLO/Criteria	Study Material	Activity Plan and Duration	Mode	Learning Media/References
			<ul style="list-style-type: none"> The lecturer gives an assignment on the recording process of the topic discussed. 		
14	2.6. understand the method used in the valuation of final inventory and the amount of the cost of goods sold	The stock of Trading goods (Chapter 6)	<ul style="list-style-type: none"> Students learn from videos shared by the lecturer Students comprehensively complete assignments on inventory 	IAA	<ul style="list-style-type: none"> Video PPT Literature
FINAL EXAM					

Description:

For mode, enter one of the following codes:

- FTF = activities that require face-to-face meetings in class;
- VFTF = activities that require online face-to-face (virtual face-to-face) ;
- IAA = independent asynchronous online activity;
- CAA = collaborative asynchronous online activity;

Learning/reference media can be (1) self-produced, (2) curated: media sourced from the internet or other sources chosen by the lecturer, and/or (3) students' exploration results

6. Assessment and Evaluation System																																	
Assessment System	<p>1. Standard assessment reference refers to the following criteria: (SK Rektor No. 5/PR/Rek/BPA/III/2014 Pasal 12):</p> <p>Total – Grade</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Total</th> <th>Grade</th> <th>Total</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>> 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 56,99</td> <td>C-</td> </tr> <tr> <td>72,50 – 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>< 40</td> <td>E</td> </tr> </tbody> </table>	Total	Grade	Total	Grade	> 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 – 56,99	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
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67,50 – 69,99	B-	40,00 – 44,99	D																														
65,00 – 67,49	B/C	< 40	E																														
Sistem Evaluasi	75% of students who took Financial A= students who take intermediate financial accounting will obtain a minimum grade.																																

Date:	Date:	Date: 24 September 2021
Approved by the Head of the Study program	Checked by the Coordinator Course	Prepared by Lecturer. Coordinator