



UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)
FACULTY OF BUSINESS AND ECONOMICS

Jl. Bedugul No. 39 Sidakarya Denpasar, Telp (0361) 723868 Fax. (0361) 723077 Kode Pos (3261) 225

SYLLABUS

INTRODUCTION TO ACCOUNTING I

BACHELOR COURSE
MANAGEMENT STUDY PROGRAM
COURSE CODE: 181305
5 ECTS

LECTURER: KOMANG SRI WIDIANTARI, S.E., M.SI.

1. PURPOSE:

The course is designed to give students a thorough background in the basic accounting procedures used to operate a business. The accounting procedures presented will also serve as a sound background for employment in office jobs and preparation for studying business courses in college. Students will become acquainted with the principles of double entry bookkeeping including the preparation of financial statements for sole proprietorship, partnership and corporate businesses.

The objective of this class is to prepare students for jobs requiring a basic knowledge of business records and to introduce the fundamentals of accounting for students who wish to go into advanced work in this field. There is also a personal use objective that can be attained from this class. This class is intended to be a hands-on learning experience. It requires the student to read the text, listen to a limited amount of lecture, and a great deal of "doing" accounting work in class. Most students will have little homework if class time is spent productively. Students will gain the technical and procedural skills required in accounting departments of today's businesses. The student will not only be trained in basic accounting principles but will also become proficient in automated systems and advanced applications which require greater analysis and decision making. Students will work through an accounting cycle for a proprietorship, partnership, and merchandising businesses.

2. COURSE DESCRIPTION:

Accounting principles is a course that introduces students to the fundamentals of financial accounting and managerial accounting. Financial accounting is the field of accounting that provides economics and financial information for external users, such as investors and creditors. Managerial accounting provides economic and financial information for internal users, for instance marketing managers, production supervisors, finance directors and company officers. This course deals mainly with

accounting cycle, recording process, accounting for merchandising, financial statement analysis, job order cost accounting, process cost accounting, cost-volume-profit relationship, budgetary planning, and performance evaluation. After completing this course, the students are expected to be able to understand how to use and interpret accounting information.

PREREQUISITE SUBJECT: None

3. LEARNING OBJECTIVES:

1. Demonstrate an understanding of accounting principles.
2. Process financial data

4. REFERENCES:

Weygandt, Jerry J.; D.E. Kieso and P.D. Kimmel. 2005. Accounting Principles, 7th Edition, John Wiley and Sons, Inc.

5. METHODS OF LEARNING:

This course does require students to read the textbook and do a lot of exercises available at the end of each chapter. It is expected that students will be active discussors in every session. The lecturer explains important matters that are related to discussed topics and raises relevant questions or issues. Students will be randomly chosen to explain a selected reading topic.

6. EVALUATION OF LEARNING:

The grading system that will be used in this course is described as follows:

Number	Marking Criteria	Weighted mark
1	Attendance	10%
2	Personality	10%
3	Quiz	10%
4	Activeness in Discussions	10%
5	Individual Tasks	10%
6	Group Tasks	10%
7	Mid-Term Exam	15%
8	Final Exam	25%
9	Total	100%

7. COURSE POLICIES:

1. Attendance is expected at all lecture and lab classes in order to progress satisfactorily toward completion of course objectives. Arriving at class late or leaving class early is discouraged. Such activity is not conducive to class activities. A student expecting to be late to class or to leave class early should discuss this with the instructor prior to class.
2. Acts prohibited by the college for which discipline may be administered include scholastic dishonesty, including but not limited to cheating on an exam or quiz, plagiarizing, unauthorized collaboration with another in preparing outside work. Academic work submitted by students shall be the result of their thought, research or

self-expression. Academic work is defined as, but not limited to quizzes and exams (whether taken electronically or on paper); projects (either individual or group); classroom presentations, and homework.

- Each student is strongly encouraged to participate in class. In any classroom situation that includes discussion and critical thinking, there are bound to be many differing viewpoints. Students may not only disagree with each other at times, but the students and instructor may also find that they have disparate views on sensitive and volatile topics. It is this instructor's hope that these differences will enhance the class and create an atmosphere where students and instructors alike will be encouraged to think and learn. Therefore, be assured that your grade will not be adversely affected by any beliefs or other ideas expressed in class or assignments. Rather, we will respect the views of others when expressed in classroom discussions.

8. COURSE SCHEDULE:

Session	Topic	Chapter
1	Accounting: An Overview and Analysis	Chapter 1
2&3 &4	The Recording Process	Chapter 2
5&6	Adjusting the Accounts	Chapter 3
7	Completion of the Accounting Cycle	Chapter 4
8	MID-TERM EXAM	
9	Completion of the Accounting Cycle	Chapter 4
10&11	Accounting for Merchandising Operations	Chapter 5
12&13	Inventor	Chapter 6
14&15	Financial Statement Analysis	Chapter 7
16	FINAL EXAM	

9. WORKLOAD:

10.

INTRODUCTION TO ACCOUNTING

16 weeks

		Weeks per semester																TOTAL hrs	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
INDEPENDENT WORK	Homework, assignments		2	2	2	2	2	2			2	2	2	2	2	2		24	
	Workshops				4													4	
	Exam preparation							9								10		19	
	Company visits, excursions												4					4	
	Preparation for presentations and papers		1	1	1	1	1	1			1	1	1	1	1	1		12	
	Preparation for class		2	2	2	2	2	2			2	2	2	2	2	2		24	
	Follow-up for class		1	1	1	1	1	1			1	1	1	1	1	1		12	
	Final essay paper																10	10	
	Course evaluation																	2	2
	Workshops and Excursion Paper					2									2				4
																		115	
HRS OF EXAMS									2								2	4	
MANDATORY CLASS ATTENDANCE	Class Weekly hrs ~2	2	2	2	2	2	2	2			2	2	2	2	2	2		26	
		TOTAL WORKLOAD PER COURSE (HOURS)																145	
		TOTAL ECTS																5	