Subject : Teori akuntansi

Lecturer : Dr. Pujiono, SE., Ak., M.Si.

Dr. Dian Anita Nuswantara, S.E., Ak., M.Si.

Dr. Eni Wuryani, S.E., M.Si., CMA.

Prof. Dr. Hariyati, Ak., M.Si.

Learning Outcomes of Subject / Competency

1. ATTITUDE

1. Believe in Allah SWT/ The One Almighty God and be able to show a religious attitude (A1);

2. Upholding human values ​​in carrying out duties based on religion, morals and ethics (A 2)

3. Have a national identity (A 3)

4. Contribute to improving the quality of life in society, nation, state, and civilization based on Pancasila (A4);

5. Play a role as the citizens who are proud and love the country, have nationalism and a sense of responsibility to the state and nation (A5);

6. Respect the diversity of cultures, views, religions and beliefs, as well as the original opinions or findings of others (A6);

7. Cooperate and have social sensitivity and concern for the community and the environment (A7)

8. Obeying the law and discipline in public and state life (A8);

9. Internalizing academic values, norms, and ethics (A9);

10. Demonstrate an attitude of responsibility for work in the field of the expertise independently (A10);

11. Able to apply the ethical principles in the accounting and finance professions (A11)

II. GENERAL SKILLS

1. Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that takes into account and applies humanities values ​​(GS1);

2. Able to show independent, quality, and measurable performance (GS2);

3. Able to study the implications of the development or implementation of science and technology that takes into account and applies humanities values ​​based on scientific principles, procedures and ethics in order to produce solutions, ideas, designs or criticisms (GS3);

4. Able to compile a scientific description of the results of the study mentioned above in the form of a thesis or final project report, and upload it on the college website (GS4);

5. Able to make decisions appropriately in the context of problem solving based on the results of information and data analysis (GS5);

6. Able to maintain and develop networks with mentors, colleagues, colleagues both inside and outside the institution (GS6);

7. Able to be responsible for the achievement of group work and to supervise and evaluate the completion of work assigned to workers under their responsibility (GS7);

8. Able to carry out the self-evaluation process of the work group under their responsibility, and able to manage learning independently (GS8);

9. Able to document, store, secure, and recover data to ensure validity and prevent plagiarism (GS9);

10. Able to combine technical competence and professional expertise to complete work assignments (GS10);

11. Able to present information and express ideas clearly, both verbally and in writing, to stakeholders (GS11).

III. KNOWLEDGE

1. Mastering theoretical and practical concepts of the Accounting and the Accounting Information Reporting (K1);

2. Mastering the basic principles of the benefits of the accounting in business (K2).

IV. SPECIAL SKILL

Able to apply accounting standards or other standards that are relevant to transactions or other events

**REFERENCES**

1. Wolk I Harry, Jame L.Dodd., Michel J Tearney. 2013, Accounting Theory,: Conceptual Issues and Economics Enviorment, Thompson East Western, Ed6th. **(B1)**
2. Ahmed Riahi Belkaouli, 2004. Accounting Theory, International Thomson, Ed 5th. **(B2)**
3. Suwarjono. 2016.Teori Akuntansi: Perekayasaan Laporan Keuangan, BPFE UGM edisi 3. **(B3)**
4. Ikatan Akuntan Indonesia (IAI), 2019. Sandar Akuntansi Keuangan SAK, Edisi terakhir **(B4)**

|  |  |  |
| --- | --- | --- |
| Session 1st | | |
| Final ability |  | Be able to describe the history of The Accounting Theory |
| Indicator |  | 1.1 Describe the evolution of double entry bookkeeping  1.2 Describe the development of accounting principles  1.3 Distinguishing accounting and capitalism  1.4 Understanding the historical relevance of accounting  1.5 Understand the role of measurement in accounting |
| Study Materials |  | 1.1 The evolution of double entry bookkeeping  1.2 Development of accounting principles  1.3 Accounting and capitalism  1.4 Relevance of accounting history  1.5 The role of measurement in accounting |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch1, B2-Ch1 |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 2nd | | |
| Final ability |  | Able to describe Accounting Research |
| Indicator |  | 1.1 Understand to accounting research and research methods  1.2 Understand to accounting as an art or a science  1.3 Understand to the direction of accounting research |
| Study Materials |  | 1.1 Accounting research and research methods  1.2 Accounting as an art or a science  1.3 The direction of accounting research |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch2, B2-Ch9 |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 3rd | | |
| Final ability |  | Able to describe the development of Institutional Structure from Financial Accounting, Management Accounting, Auditing, and other stakeholders |
| Indicator |  | 1.1 Understand to the Accounting before 1930  1.2 Understand to the Formative years 1930-1946  1.3 Understand to The Post-War accounting 1946  1.4 Understand the Modern Period accounting  1.5 Understand the post-IFRS accounting |
| Study Materials |  | 1.1 Accounting before 1930  1.2 the Formative years 1930-1946  1.3 Post-War accounting 1946  1.4 Modern Period accounting  1.5 post-IFRS accounting |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch3, B2-Ch2, B4 (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 4th | | |
| Final ability |  | Able to describe Financial Reporting Regulations for Economic Interest |
| Indicator |  | 1.1 Understand to the Accounting Regulations for the Market  1.2 Understand to Market imperfections  1.3 Understand to the regulatory process  1.4 Understand to the Economic Consequences of Accounting Policies |
| Study Materials |  | 1.1 The Accounting Regulations for the Market  1.2 Market imperfections  1.3 The regulatory process  1.4 The Economic Consequences of Accounting Policies |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch4, B2-5, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 5th | | |
| Final ability |  | Able to describe accounting postulates, principles, concepts, and objectives. |
| Indicator |  | 1.1 Understand to the meaning of accounting postulates, principles, concepts and objectives  1.2 Understand to the basic concepts of accounting  1.3 Understand to the Concept of Equity Theory  1.4 Understand to The Accountant Organizations in the USA and the Indonesia |
| Study Materials |  | 1.1 The meaning of accounting postulates, principles, concepts and objectives  1.2 The basic concepts of accounting  1.3 The Concept of Equity Theory  1.4 The Accountant Organizations in the USA and the Indonesia |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch5&6, B2-5, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 6th | | |
| Final ability |  | Be able to describe Conceptual Framework |
| Indicator |  | 1.1 Understand to the definition of a conceptual framework  1.2 Understand to research evidence on the conceptual framework  1.3 Understand to the assessment of the conceptual framework |
| Study Materials |  | 1.1 The definition of a conceptual framework  1.2 The research evidence on the conceptual framework  1.3 The assessment of the conceptual framework |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch7, B2-Ch6, B3-Ch4, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 7th | | |
| Final ability |  | Able to describe the benefits of accounting information and disclosures for investors, creditors and stakeholders |
| Indicator |  | 1.1 Understand to Accounting Data and Valuation Models  1.2 Understand to the Value of Accounting Information  1.3 Understand to accounting information with cross sectional data  1.4 Understand to the role of auditing  1.5 Understand to the benefits of accounting  1.6 Understand to the meaning of disclosure |
| Study Materials |  | 1.1 Accounting Data and Valuation Models  1.2 The Value of Accounting Information  1.3 The Accounting information with cross sectional data  1.4 The role of auditing  1.5 The benefits of accounting  1.6 The meaning of disclosure |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch8&9, B2-Ch8, B3-Ch12, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 8th | | |
| Final ability |  | Midterm Exams |
| Indicator |  |  |
| Study Materials |  |  |
| Learning Approaches / Models / Strategies |  |  |
| Learning Resources |  | B1, B2, B3, IAI (SAK) |
| Media |  | ViLearning, Google Form, GadGet, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 90 minutes |
| Learning Experience |  |  |
| Assessment Strategy |  |  |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  |  |
| Assessment criteria |  |  |

|  |  |  |
| --- | --- | --- |
| Session 9th | | |
| Final ability |  | Able to describe the balance sheet, income statement, cash flow statement |
| Indicator |  | 1.1 Understand to the relationship between balance sheet, income statement, and cash flow statement  1.2 Understand to the assets, debt, equity, profit /loss, and cash flow  1.3 Understand to the revenue, expenses, gain or loss  1.4 Understand to earnings per share  1.5 Understand to benefits of a cash flow statement |
| Study Materials |  | 1.1 The relationship between balance sheet, income statement, and cash flow statement  1.2 Asset, debt, equity, profit /loss, and cash flow  1.3 Revenue, expenses, gain or loss  1.4 Earnings per share  1.5 Benefits of a cash flow statement |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch10&11&12, B3-Ch6,7,8,9,10,11, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 10th | | |
| Final ability |  | Able to describe Predictive and Positive Approaches |
| Indicator |  | 1.1 Understand to the nature of the Predictive and Positive Approach  1.2 Understand to the prediction of economic and market events  1.3 Understand to the income smoothing hypothesis and earnings management  1.4 Understand to the accounting paradigm |
| Study Materials |  | 1.1 The nature of the Predictive and Positive Approach  1.2 The prediction of economic and market events  1.3 Income smoothing hypothesis and earnings management  1.4 Accounting paradigm |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B2-Ch 12, 13 & 14 |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 11th | | |
| Final ability |  | Able to describe accounting for inflation and price changes |
| Indicator |  | 1.1 Understand to the accounting history of price changes  1.2 Understand to before SFAS (USA)  1.3 Understand to the 2009 IFRS issue in Indonesia  1.4 Understand to the profit / loss measurement system |
| Study Materials |  | 1.1 The accounting history of price changes  1.2 Prior SFAS (USA)  1.3 The 2009 IFRS issue in Indonesia  1.4 The profit / loss measurement system |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch13, B2-Ch14&15, B3-Ch13, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 12th | | |
| Final ability |  | Able to describe accounting for income tax |
| Indicator |  | 1.1 Understand to the allocation of income tax  1.2 Understand to modified Accelerated Cost Recovery  1.3 Understand to the orientation of assets and liabilities in SFAS and SAK |
| Study Materials |  | 1.1 The allocation of income tax  1.2 The modified Accelerated Cost Recovery  1.3 The orientation of assets and liabilities in SFAS and SAK |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch14, IAI (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 13th | | |
| Final ability |  | Be able to describe pension funds and postretirement benefits |
| Indicator |  | 1.1 Understand to the meaning of a retirement plan  1.2 Understand to the accounting standards for pension funds  1.3 Understand to the benefits of postretirement benefits |
| Study Materials |  | 1.1 The meaning of a retirement plan  1.2 The accounting standards for pension funds  1.3 The benefits of postretirement benefits |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-15, B4 (SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 14th | | |
| Final ability |  | Able to describe Lease and Intercorporate Investment |
| Indicator |  | 1.1 Understand to the lease contracts and capitalization  1.2 Understand to the evolution of standards for leasing  1.3 Understand to the consolidation  1.4 Understand to the equity and fair value method |
| Study Materials |  | 1.1 The lease contracts and capitalization  1.2 The evolution of standards for leasing  1.3 The consolidation  1.4 The equity and fair value method |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-Ch15&16, B4 (IAI/SAK) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 15th | | |
| Final ability |  | Able to describe international accounting topics |
| Indicator |  | 1.1 Understand to the foreign currency translation  1.2 Understand to the harmonization of accounting standards  1.3 Understand to the sharia accounting |
| Study Materials |  | 1.1 The foreign currency translation  1.2 The harmonization of accounting standards  1.3 The sharia accounting |
| Learning Approaches / Models / Strategies |  | Student Center Learning (LCL) |
| Learning Resources |  | B1-18, B4 (SAK Sharia) |
| Media |  | ViLearning, Zoom Meet, Google Meet, Google Form, GadGet, You Tube, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 3x50 minutes (for pandemic 1 week / any where & any time) |
| Learning Experience |  | Understand past and present accounting theories to develop the future accounting practices that are adapted to the era |
| Assessment Strategy |  | Task presentation, resume, online test (multiple choice) for each session |
| Assessment Instruments |  | Google Form, Document file (pdf, ppt, docx, jpg, mp4, link Youtube) |
| Form of Assessment |  | Assignments, Quizzes (substitute for participation), Midterm Exams, and Finals Exams |
| Assessment criteria |  | Understand the meaning of Accounting Theory |

|  |  |  |
| --- | --- | --- |
| Session 16th | | |
| Final ability |  | Final Exams |
| Indicator |  |  |
| Study Materials |  |  |
| Learning Approaches / Models / Strategies |  |  |
| Learning Resources |  | B1, B2, B3, IAI (SAK) |
| Media |  | ViLearning, Google Form, GadGet, Google Drive, Komputer (LapTop/PC) |
| Duration |  | 90 minutes |
| Learning Experience |  |  |
| Assessment Strategy |  |  |
| Assessment Instruments |  |  |
| Form of Assessment |  |  |
| Assessment criteria |  |  |