Subject : Teori akuntansi

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

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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)**

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| Session 1st |
| Final ability |  | Be able to describe the history of The Accounting Theory |
| Indicator |  | 1.1 Describe the evolution of double entry bookkeeping1.2 Describe the development of accounting principles1.3 Distinguishing accounting and capitalism1.4 Understanding the historical relevance of accounting1.5 Understand the role of measurement in accounting |
| Study Materials |  | 1.1 The evolution of double entry bookkeeping 1.2 Development of accounting principles1.3 Accounting and capitalism1.4 Relevance of accounting history1.5 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 |

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| Session 2nd |
| Final ability |  | Able to describe Accounting Research |
| Indicator |  | 1.1 Understand to accounting research and research methods1.2 Understand to accounting as an art or a science1.3 Understand to the direction of accounting research |
| Study Materials |  | 1.1 Accounting research and research methods1.2 Accounting as an art or a science1.3 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 |

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| 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 19301.2 Understand to the Formative years 1930-19461.3 Understand to The Post-War accounting 19461.4 Understand the Modern Period accounting1.5 Understand the post-IFRS accounting |
| Study Materials |  | 1.1 Accounting before 19301.2 the Formative years 1930-19461.3 Post-War accounting 19461.4 Modern Period accounting1.5 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 |

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| Session 4th |
| Final ability |  | Able to describe Financial Reporting Regulations for Economic Interest |
| Indicator |  | 1.1 Understand to the Accounting Regulations for the Market1.2 Understand to Market imperfections1.3 Understand to the regulatory process1.4 Understand to the Economic Consequences of Accounting Policies |
| Study Materials |  | 1.1 The Accounting Regulations for the Market1.2 Market imperfections1.3 The regulatory process1.4 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 |

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| 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 objectives1.2 Understand to the basic concepts of accounting1.3 Understand to the Concept of Equity Theory1.4 Understand to The Accountant Organizations in the USA and the Indonesia |
| Study Materials |  | 1.1 The meaning of accounting postulates, principles, concepts and objectives1.2 The basic concepts of accounting1.3 The Concept of Equity Theory1.4 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 |

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| Session 6th |
| Final ability |  | Be able to describe Conceptual Framework |
| Indicator |  | 1.1 Understand to the definition of a conceptual framework1.2 Understand to research evidence on the conceptual framework1.3 Understand to the assessment of the conceptual framework |
| Study Materials |  | 1.1 The definition of a conceptual framework1.2 The research evidence on the conceptual framework1.3 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 |

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| 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 Models1.2 Understand to the Value of Accounting Information1.3 Understand to accounting information with cross sectional data1.4 Understand to the role of auditing1.5 Understand to the benefits of accounting1.6 Understand to the meaning of disclosure |
| Study Materials |  | 1.1 Accounting Data and Valuation Models1.2 The Value of Accounting Information1.3 The Accounting information with cross sectional data1.4 The role of auditing1.5 The benefits of accounting1.6 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 |

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| 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 |  |  |

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| 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 statement1.2 Understand to the assets, debt, equity, profit /loss, and cash flow1.3 Understand to the revenue, expenses, gain or loss1.4 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 statement1.2 Asset, debt, equity, profit /loss, and cash flow1.3 Revenue, expenses, gain or loss1.4 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 |

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| Session 10th |
| Final ability |  | Able to describe Predictive and Positive Approaches |
| Indicator |  | 1.1 Understand to the nature of the Predictive and Positive Approach1.2 Understand to the prediction of economic and market events1.3 Understand to the income smoothing hypothesis and earnings management1.4 Understand to the accounting paradigm |
| Study Materials |  | 1.1 The nature of the Predictive and Positive Approach1.2 The prediction of economic and market events1.3 Income smoothing hypothesis and earnings management1.4 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 |

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| Session 11th |
| Final ability |  | Able to describe accounting for inflation and price changes |
| Indicator |  | 1.1 Understand to the accounting history of price changes1.2 Understand to before SFAS (USA)1.3 Understand to the 2009 IFRS issue in Indonesia1.4 Understand to the profit / loss measurement system  |
| Study Materials |  | 1.1 The accounting history of price changes1.2 Prior SFAS (USA)1.3 The 2009 IFRS issue in Indonesia1.4 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 |

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| Session 12th |
| Final ability |  | Able to describe accounting for income tax |
| Indicator |  | 1.1 Understand to the allocation of income tax1.2 Understand to modified Accelerated Cost Recovery1.3 Understand to the orientation of assets and liabilities in SFAS and SAK |
| Study Materials |  | 1.1 The allocation of income tax1.2 The modified Accelerated Cost Recovery1.3 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 |

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| Session 13th |
| Final ability |  | Be able to describe pension funds and postretirement benefits |
| Indicator |  | 1.1 Understand to the meaning of a retirement plan1.2 Understand to the accounting standards for pension funds1.3 Understand to the benefits of postretirement benefits |
| Study Materials |  | 1.1 The meaning of a retirement plan1.2 The accounting standards for pension funds1.3 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 |

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| Session 14th |
| Final ability |  | Able to describe Lease and Intercorporate Investment |
| Indicator |  | 1.1 Understand to the lease contracts and capitalization1.2 Understand to the evolution of standards for leasing1.3 Understand to the consolidation1.4 Understand to the equity and fair value method |
| Study Materials |  | 1.1 The lease contracts and capitalization1.2 The evolution of standards for leasing1.3 The consolidation1.4 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 |

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| Session 15th |
| Final ability |  | Able to describe international accounting topics |
| Indicator |  | 1.1 Understand to the foreign currency translation1.2 Understand to the harmonization of accounting standards1.3 Understand to the sharia accounting |
| Study Materials |  | 1.1 The foreign currency translation1.2 The harmonization of accounting standards1.3 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 |

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| 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 |  |  |